

county of muskegon

FINANCIAL
REPORT

1975

COUNTY BUILDING 616-724-6206 — MUSKEGON, MICHIGAN 49440

BOARD OF COMMISSIONERS

Herman Ivory, Chairman
John Campbell, Vice-Chairman
David G. Bringedahl
Alfred C. Fairchild
Jacob Funkhouser
John Halmond
John Jurkas
Donald Nutt
Frank J. Stariha
Brian K. Walsworth
John C. Wenk

R.W. Precious, County Administrator
F. Bednarek, Finance Director

May 27, 1976

The Chairman and Members
Muskegon County Board of Commissioner
Muskegon, MI 49440

Honorable Members:

Transmitted herein is a report which represents the financial status of the County as of December 31, 1975.

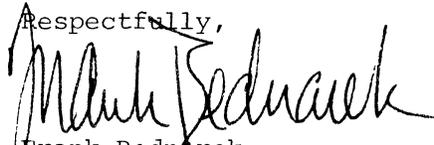
In 1975, the Finance Department initiated new procedures to better reflect the financial status of Muskegon County. The following items are an example of what steps were taken:

1. Hired independent auditors to review our records.
2. Instituted a more comprehensive plan of accruing revenues and expenditures.
3. Centralized more of the accounting procedures.
4. Developed new qualitative analysis procedures.

In the future, this type of analysis will go deeper into our County's system to assure sound financial reporting.

The financial condition of Muskegon County as of December 31, 1975, was generally sound, as reflected by the accompanying data.

Respectfully,



Frank Bednarek
Finance Director

/rs

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1975

COUNTY COMMISSIONERS

Herman Ivory, Chairman

David Bringedahl

John Campbell

Alfred Fairchild

Jacob O. Funkhouser III

John Halmond

John J. Jurkas

Donald Nutt

Frank Stariha

Brian K. Walsworth

John Wenk

COUNTY ADMINISTRATION

Ralph W. Precious
County Administrator

Frank Bednarek
Finance Director

Kurt W. Humphrey
Auditor

Jackie Schmidt
Accountant

William L. Starr
Purchasing Agent

SCHEDULE OF INVESTMENTS

COUNTY OF MUSKEGON
 SCHEDULE OF INVESTMENTS
 As of December 31, 1976

FUND	BANK	INTEREST RATE	DATE PURCHASED	C/D NUMBER	MATURITY DATE	C/D AMOUNT	FUND TOTAL
1010	Hutton	7.25	10/6/75	---	1/2/76	1,000,300.24	
1010	1st Nat'l	7.25	10/2/75	---	1/5/76	1,000,000.00	
1010	NLB	5.35	12/30/75	5000364	1/29/76	1,000,000.00	
1010	Econ. Dev. Corp	8.0	7/15/75	---	3/1/76	305,795.85	
1010	" " "	8.0	8/12/75	---	3/1/76	556,187.01	
1010	" " "	8.0	9/9/75	---	3/1/76	138,017.14	
1010	1st Nat'l	7.75	9/8/75	265270	3/8/76	1,500,000.00	
1010	Hutton	6.55	12/15/75	---	4/1/76	1,000,000.00	
1010	Sec. 1st	5.8	12/24/75	2726	4/5/76	500,000.00	
1010	NLB	6.0	5/30/75	3000152	5/31/76	5,000.00	7,005,300.24
3910	Hackley	6.0	12/4/75	5803	3/3/76	105,636.81	
3910	NLB	5.35	12/30/75	5000365	3/3/76	450,000.00	555,636.81
7150	HUB	5.5	10/30/75	5740	1/29/75	35,000.00	<u>35,000.00</u>
C/D TOTAL							<u>7,595,937.05</u>

STATEMENT OF IMPREST CASH

COUNTY OF MUSKEGON
Statement of Imprest (Petty) Cash By Fund
December 31, 1975

Airport (5810)		150
Civil Defense (1190)		25
County Library (2710)		145
County Road Commission (2010)		2,600
General Fund (1010):		
Administrator	100	
Animal Shelter	25	
Cooperative Extension	30	
County Clerk	5,300	
District Court	200	
Drain	50	
Juvenile Court	25	
Library (County)	35	
Prosecutor	100	
Register of Deeds	550	
Sheriff	350	
Treasurer	500	
City of Mskn Police	<u>200</u>	7,465
Transit (5880)		150
Health Department (2210)		200
Mental Health - Act 54 Board (2220)		150
Social Services - Child Haven (1120)		25
Social Services - Welfare (2900)		175
CETA (2770)		200
DPW (1140)		50
Wastewater (5920)		<u>150</u>
TOTAL		<u><u>11,485</u></u>

SCHEDULE OF BONDED DEBT

\$2,970,000

COUNTY OF MUSKEGON, MICHIGAN

BROOKHAVEN MEDICAL CARE FACILITY DEBT SERVICE FUND

(3170)

DATED: November 1, 1967

DENOMINATION: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

YEAR	BOND NUMBER	RATE	PRINCIPAL		INTEREST		TOTAL
			May 1	May 1	November 1		
1968				62,650.00		62,650.00	125,300.00
1969	1-34	5.00%	170,000.00	62,650.00		58,400.00	291,050.00
1970	35-69		175,000.00	58,400.00		54,025.00	287,425.00
1971	70-109		200,000.00	54,025.00		49,025.00	303,050.00
1972	110-154	4.40%	225,000.00	49,025.00		44,075.00	318,100.00
1973	155-199	3.90%	225,000.00	44,075.00		39,687.50	308,762.50
1974	200-249		250,000.00	39,687.50		34,812.50	324,500.00
1975	250-299	4.00%	250,000.00	34,812.50		29,812.50	314,625.00
1976	300-354		275,000.00	29,812.50		24,312.50	329,125.00
1977	355-409		275,000.00	24,312.50		18,812.50	318,125.00
1978	410-469		300,000.00	18,812.50		12,812.50	331,625.00
1979	470-529	4.10%	300,000.00	12,812.50		6,662.50	319,475.00
1980	530-594		325,000.00	6,662.50		-0-	331,662.50
			<u>2,970,000.00</u>	<u>497,737.50</u>		<u>435,087.50</u>	<u>3,902,825.00</u>
	Principal Paid		<u>1,495,000.00</u>		Interest Paid	777,812.50	
	Balance on Prin.		<u><u>1,475,000.00</u></u>				

\$16,000,000

COUNTY OF MUSKEGON, MICHIGAN

MUSKEGON COUNTY WASTEWATER MANAGEMENT
SYSTEM NO. 1 (3910)

Dated: July 1, 1971
Denomination \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

YEAR	BOND NUMBER	RATE	PRINCIPAL	INTEREST		TOTAL
			July 1	January 1	July 1	
1972	N.A.			464,562.50	464,562.50	929,125.00
1973	N.A.			464,562.50	464,562.50	929,125.00
1974	N.A.	6.00%	250,000.00	464,562.50	464,562.50	1,179,125.00
1975	N.A.		325,000.00	457,062.50	457,062.50	1,239,125.00
1976	N.A.		350,000.00	447,312.50	447,312.50	1,244,625.00
1977	N.A.		375,000.00	436,812.50	436,812.50	1,248,625.00
1978	N.A.		400,000.00	425,562.50	425,562.50	1,251,125.00
1979	N.A.		425,000.00	413,562.50	413,562.50	1,252,125.00
1980	N.A.		450,000.00	400,812.50	400,812.50	1,251,625.00
1981	N.A.		475,000.00	387,312.50	387,312.50	1,249,625.00
1982	N.A.		500,000.00	373,062.50	373,062.50	1,246,125.00
1983	N.A.		525,000.00	358,062.50	358,062.50	1,241,125.00
1984	N.A.		575,000.00	342,312.50	342,312.50	1,259,625.00
1985	N.A.		600,000.00	325,062.50	325,062.50	1,250,125.00
1986	N.A.		650,000.00	307,062.50	307,062.50	1,264,125.00
1987	N.A.	5.75%	675,000.00	287,562.50	287,562.50	1,250,125.00
1988	N.A.		725,000.00	268,156.25	268,156.25	1,261,312.50
1989	N.A.		750,000.00	247,312.50	247,312.50	1,244,625.00
1990	N.A.		800,000.00	225,750.00	225,750.00	1,251,500.00
1991	N.A.	6.00%	850,000.00	202,750.00	202,750.00	1,255,500.00
1992	N.A.		900,000.00	177,250.00	177,250.00	1,254,500.00

YEAR	BOND NUMBER	RATE	PRINCIPAL	INTEREST		TOTAL
			July 1	January 1	July 1	
1993	N.A.		950,000.00	150,250.00	150,250.00	1,250,500.00
1994	N.A.		1,025,000.00	121,750.00	121,750.00	1,268,500.00
1995	N.A.	6.00%	1,075,000.00	91,000.00	91,000.00	1,257,000.00
1996	N.A.	5.00%	1,150,000.00	58,750.00	58,750.00	1,267,500.00
1997	N.A.		<u>1,200,000.00</u>	<u>30,000.00</u>	<u>30,000.00</u>	<u>1,260,000.00</u>
			16,000,000.00	7,928,218.75	7,928,218.75	31,856,437.50
	Principal Paid		575,000.00		Interest Paid	3,701,500.00
	Balance on Prin.		15,425,000.00			

NOTE: Bonds are issuable as coupon bonds, registable as to principal only, in the amount of \$5,000.00 each.

\$1,550,000

COUNTY OF MUSKEGON, MICHIGAN

SEWAGE COLLECTION & DISPOSAL
SYSTEM NO. 1 (3920)

DATED: October 1, 1967

DENOMINATION: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

YEAR	BOND NUMBER	RATE	PRINCIPAL	INTEREST		TOTAL
			May 1	May 1	November 1	
1968					34,885.00	34,885.00
1969				34,885.00	34,885.00	69,770.00
1970	1-10	5.00%	50,000.00	34,885.00	33,635.00	118,520.00
1971	11-30		100,000.00	33,635.00	31,135.00	164,770.00
1972	31-58		140,000.00	31,135.00	27,635.00	198,770.00
1973	59-86	4.50%	140,000.00	27,635.00	24,485.00	192,120.00
1974	87-110	4.25%	120,000.00	24,485.00	21,935.00	166,420.00
1975	111-134		120,000.00	21,935.00	19,385.00	161,320.00
1976	135-158		120,000.00	19,385.00	16,835.00	156,220.00
1977	159-182		120,000.00	16,835.00	14,285.00	151,120.00
1978	183-202		100,000.00	14,285.00	12,160.00	126,445.00
1979	203-222		100,000.00	12,160.00	10,035.00	122,195.00
1980	223-238	4.50%	80,000.00	10,035.00	8,235.00	98,270.00
1981	239-254		80,000.00	8,235.00	6,435.00	94,670.00
1982	255-262		40,000.00	6,435.00	5,535.00	51,970.00
1983	263-268		30,000.00	5,535.00	4,860.00	40,395.00
1984	269-274		30,000.00	4,860.00	4,185.00	39,045.00
1985	275-280	4.60%	30,000.00	4,185.00	3,495.00	37,680.00
1986	281-286		30,000.00	3,495.00	2,805.00	36,300.00
1987	287-292		30,000.00	2,805.00	2,115.00	34,920.00

YEAR	BOND NUMBER	RATE	PRINCIPAL	INTEREST		TOTAL
			May 1	May 1	November 1	
1988	293-298	4.70%	30,000.00	2,115.00	1,410.00	33,525.00
1989	299-304		30,000.00	1,410.00	705.00	32,115.00
1990	305-310		<u>30,000.00</u>	<u>705.00</u>	<u>-0-</u>	<u>30,705.00</u>
			1,550,000.00	321,075.00	321,075.00	2,192,150.00
	Principal Paid		<u>670,000.00</u>	Interest Paid	436,575.00	
	Balance on Prin.		<u><u>880,000.00</u></u>			

NOTE: Schedule of payments to County of Muskegon are as follows:

April 1 for May 1 payment of principal and interest.

October 1 for November 1 payment of interest.

\$6,000,000

COUNTY OF MUSKEGON, MICHIGAN

MUSKEGON COUNTY WATER SUPPLY SYSTEM NO. 1
(3921)

DATED: May 1, 1973
DENOMINATION: \$5,000

YEAR	BOND NUMBER	RATE	PRINCIPAL		INTEREST		ANNUAL DOLLAR REQUIREMENTS
			November 1	May 1	November 1	November 1	
1974						181,056.25	181,056.25
1975	1-15	7.00%	75,000.00	181,056.25		181,056.25	437,112.50
1976	16-30		75,000.00	178,431.25		178,431.25	431,862.50
1977	31-50		100,000.00	175,806.25		175,806.25	451,612.50
1978	51-70		100,000.00	172,306.25		172,306.25	444,612.50
1979	71-90		100,000.00	168,806.25		168,806.25	437,612.50
1980	91-110		100,000.00	165,306.25		165,306.25	430,612.50
1981	111-135		125,000.00	161,806.25		161,806.25	448,612.50
1982	136-160		125,000.00	157,431.25		157,431.25	439,862.50
1983	161-190		150,000.00	153,056.25		153,056.25	456,112.50
1984	191-220		150,000.00	147,806.25		147,806.25	445,612.50
1985	221-250		150,000.00	142,556.25		142,556.25	435,112.50
1986	251-290		200,000.00	137,306.25		137,306.25	474,612.50
1987	291-330		200,000.00	130,306.25		130,306.25	460,612.50
1988	331-410	6.00%	200,000.00	123,306.25		123,306.25	446,612.50
1989	411-450	5.50%	200,000.00	116,706.25		116,706.25	433,412.50
1990	451-490	5.60%	200,000.00	111,206.25		111,206.25	422,412.50
1991	491-540		250,000.00	105,606.25		105,606.25	461,212.50
1992	541-595	5.70%	275,000.00	98,606.25		98,606.25	472,212.50
1993	596-650		275,000.00	90,768.75		90,768.75	456,537.50
1994	651-705	5.75%	275,000.00	82,931.25		82,931.25	440,862.50
1995	706-760	5.80%	275,000.00	75,025.00		75,025.00	425,050.00

YEAR	BOND NUMBER	RATE	PRINCIPAL November 1	INTEREST May 1	INTEREST November 1	ANNUAL DOLLAR REQUIREMENTS
1996	761-820	5.90%	300,000.00	67,050.00	67,050.00	434,100.00
1997	821-880		300,000.00	58,200.00	58,200.00	416,400.00
1998	881-940		300,000.00	49,350.00	49,350.00	398,700.00
1999	941-1000	6.00%	300,000.00	40,500.00	40,500.00	381,000.00
2000	1001-1060		300,000.00	31,500.00	31,500.00	363,000.00
2001	1061-1120	5.00%	300,000.00	22,500.00	22,500.00	345,000.00
2002	1121-1180		300,000.00	15,000.00	15,000.00	330,000.00
2003	1181-1240		<u>300,000.00</u>	<u>7,500.00</u>	<u>7,500.00</u>	<u>315,000.00</u>
			6,000,000.00	3,167,737.50	3,348,793.75	12,516,531.25
	Principal Paid		<u>75,000.00</u>		Interest Paid	543,168.75
	Balance on Prin.		5,925,000.00			

\$4,250,000

COUNTY OF MUSKEGON, MICHIGAN
MUSKEGON COUNTY WATER SUPPLY SYSTEM NO. 2
(CITY OF MUSKEGON) BONDS (3922)

DATED: December 1, 1973
DENOMINATION: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

PRINCIPAL MATURING January 1	BOND NUMBERS	RATE	AMOUNT	INTEREST REQUIREMENTS		TOTAL PRINCIPAL & INTEREST REQUIREMENTS
				January 1	July 1	
1974					141,779.30	141,779.30
1975	1-20		100,000	121,525.00	118,025.00	339,550.00
1976	21-40	7.00%	100,000	118,025.00	114,525.00	332,550.00
1977	41-60		100,000	114,525.00	111,025.00	325,550.00
1978	61-80		100,000	111,025.00	107,525.00	318,550.00
1979	81-100		100,000	107,525.00	104,025.00	311,550.00
1980	101-120	6.95%	100,000	104,025.00	100,550.00	304,575.00
1981	121-160	6.30%	200,000	100,550.00	94,250.00	394,800.00
1982	161-200	5.05%	200,000	94,250.00	89,200.00	383,450.00
1983	201-240		200,000	89,200.00	84,150.00	373,350.00
1984	241-280	5.10%	200,000	84,150.00	79,050.00	363,200.00
1985	281-320	5.20%	200,000	79,050.00	73,850.00	352,900.00
1986	321-360	5.25%	200,000	73,850.00	68,600.00	342,450.00
1987	361-400	5.30%	200,000	68,600.00	63,300.00	331,900.00
1988	401-440	5.40%	200,000	63,300.00	57,900.00	321,200.00
1989	441-480	5.50%	200,000	57,900.00	52,400.00	310,300.00
1990	481-530	5.60%	250,000	52,400.00	45,400.00	347,800.00
1991	531-610	5.65%	400,000	45,400.00	34,100.00	479,500.00
1992	611-690		400,000	34,100.00	22,800.00	456,900.00

PRINCIPAL MATURING January 1	BOND NUMBERS	RATE	AMOUNT	INTEREST REQUIREMENTS		TOTAL PRINCIPAL & INTEREST REQUIREMENTS
				January 1	July 1	
1993	691-770	5.70%	400,000	22,800.00	11,400.00	434,200.00
1994	771-850		<u>400,000</u>	<u>11,400.00</u>	<u>-0-</u>	<u>411,400.00</u>
			4,250,000	1,553,600.00	1,573,854.30	7,377,454.30
	Principal Paid		<u>100,000</u>		Interest Paid	381,329.30
	Balance on Prin.		<u><u>4,150,000</u></u>			

\$2,150,000

COUNTY OF MUSKEGON, MICHIGAN

MUSKEGON COUNTY SEWAGE COLLECTION & DISPOSAL SYSTEM #2
(3923)

DATED: May 1, 1974
DENOMINATION: \$5,000

SCHEDULE OF PRINCIPAL & INTEREST REQUIREMENTS

YEAR	BOND NUMBERS	RATE	PRINCIPAL		INTEREST		ANNUAL DOLLAR REQUIREMENT
			November 1	May 1	November 1	November 1	
1975				76,912.50		153,825.00	
1976				76,912.50		153,825.00	
1977	1-5	8.00%	25,000.00	76,912.50	76,912.50	178,825.00	
1978	6-10	8.00%	25,000.00	75,912.50	75,912.50	176,825.00	
1979	11-15	8.00%	25,000.00	74,912.50	74,912.50	174,825.00	
1980	16-20	8.00%	25,000.00	73,912.50	73,912.50	172,825.00	
1981	21-25	8.00%	25,000.00	72,912.50	72,912.50	170,825.00	
1982	26-30	8.00%	25,000.00	71,912.50	71,912.50	168,825.00	
1983	31-40	8.00%	50,000.00	70,912.50	70,912.50	191,825.00	
1984	41-50	8.00%	50,000.00	68,912.50	68,912.50	187,825.00	
1985	51-60	8.00%	50,000.00	66,912.50	66,912.50	183,825.00	
1986	61-70	8.00%	50,000.00	64,912.50	64,912.50	179,825.00	
1987	71-90	8.00%	100,000.00	62,912.50	62,912.50	225,825.00	
1988	91-110	6.875%	100,000.00	58,912.50	58,912.50	217,825.00	
1989	111-130	6.60%	100,000.00	55,475.00	55,475.00	210,950.00	
1990	131-150	6.60%	100,000.00	52,175.00	52,175.00	204,350.00	
1991	151-170	6.75%	100,000.00	48,875.00	48,875.00	197,750.00	
1992	171-190	6.90%	100,000.00	45,500.00	45,500.00	191,000.00	
1993	191-210	7.00%	100,000.00	42,050.00	42,050.00	184,100.00	
1994	211-230	7.00%	100,000.00	38,550.00	38,550.00	177,100.00	
1995	231-250	7.10%	100,000.00	35,050.00	35,050.00	170,100.00	

YEAR	BOND NUMBERS	RATE	PRINCIPAL			INTEREST		ANNUAL DOLLAR REQUIREMENTS
			November 1	May 1	November 1	November 1		
1996	251-270	7.10%	100,000.00	31,500.00	31,500.00	163,000.00		
1997	271-290	7.20%	100,000.00	27,950.00	27,950.00	155,900.00		
1998	291-310	7.30%	100,000.00	24,350.00	24,350.00	148,700.00		
1999	311-330	7.30%	100,000.00	20,700.00	20,700.00	141,400.00		
2000	331-350	7.30%	100,000.00	17,050.00	17,050.00	134,100.00		
2001	351-370	7.40%	100,000.00	13,400.00	13,400.00	126,800.00		
2002	371-390	7.40%	100,000.00	9,700.00	9,700.00	119,400.00		
2003	391-410	6.00%	100,000.00	6,000.00	6,000.00	112,000.00		
2004	411-430	6.00%	<u>100,000.00</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>106,000.00</u>		
			2,150,000.00	1,465,100.00	1,465,100.00	5,080,200.00		
	Principal Paid		<u>-0-</u>		Interest Paid	153,825.00		
	Balance on Prin.		2,150,000.00					

\$1,200,000

COUNTY OF MUSKEGON, MICHIGAN

MUSKEGON COUNTY SEWAGE COLLECTION AND DISPOSAL SYSTEM NO. 1, BONDS, SERIES III
(3924)

DATED: May 1, 1975
DENOMINATION: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

PRINCIPAL MATURING November 1	BOND NUMBER	RATE	AMOUNT	INTEREST		Total Principal & Interest Requirements
				May 1	November 1	
1975					42,025.00	42,025.00
1976				42,025.00	42,025.00	84,050.00
1977	1-5	8.00%	25,000.00	42,025.00	42,025.00	109,050.00
1978	6-10	8.00%	25,000.00	41,025.00	41,025.00	107,050.00
1979	11-15	8.00%	25,000.00	40,025.00	40,025.00	105,050.00
1980	16-20	8.00%	25,000.00	39,025.00	39,025.00	103,050.00
1981	21-30	8.00%	50,000.00	38,025.00	38,025.00	126,050.00
1982	31-40	8.00%	50,000.00	36,025.00	36,025.00	122,050.00
1983	41-50	6.00%	50,000.00	34,025.00	34,025.00	118,050.00
1984	51-60	6.00%	50,000.00	32,525.00	32,525.00	115,050.00
1985	61-70	6.00%	50,000.00	31,025.00	31,025.00	112,050.00
1986	71-80	6.20%	50,000.00	29,525.00	29,525.00	109,050.00
1987	81-90	6.30%	50,000.00	27,975.00	27,975.00	105,950.00
1988	91-105	6.50%	75,000.00	26,400.00	26,400.00	127,800.00
1989	106-120	6.70%	75,000.00	23,962.50	23,962.50	122,925.00
1990	121-135	6.90%	75,000.00	21,450.00	21,450.00	117,900.00
1991	136-150	7.00%	75,000.00	18,862.50	18,862.50	112,725.00
1992	151-165	7.10%	75,000.00	16,237.50	16,237.50	107,475.00
1993	166-180	7.20%	75,000.00	13,575.00	13,575.00	102,150.00

PRINCIPAL MATURING November 1	BOND NUMBER	RATE	AMOUNT	INTEREST May 1	INTEREST November 1	Total Principals & Int. Reqmts
1994	181-195	7.25%	75,000.00	10,875.00	10,875.00	96,750.00
1995	196-210	7.25%	75,000.00	8,156.25	8,156.25	91,312.50
1996	211-225	7.25%	75,000.00	5,437.50	5,437.50	85,875.00
1997	226-240	7.25%	<u>75,000.00</u>	<u>2,718.75</u>	<u>2,718.75</u>	<u>80,437.50</u>
			1,200,000.00	<u>580,925.00</u>	<u>622,950.00</u>	<u>2,403,875.00</u>
	Principal Paid		<u>-0-</u>		Interest Paid	42,025.00
	Balance on Prin.		1,200,000.00			

\$1,311,000

COUNTY OF MUSKEGON, MICHIGAN

1972 TAX ANTICIPATION NOTES (6162)

DATED: May 1, 1974

DENOMINATIONS: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

<u>YEAR</u>	<u>BOND NUMBER</u>	<u>RATE</u>	<u>PRINCIPAL May 1</u>	<u>INTEREST May 1</u>	<u>TOTAL</u>
1975	1-132	5.95%	656,000.00	78,004.50	734,004.50
1976	133-264	5.95%	<u>655,000.00</u>	<u>38,972.50</u>	<u>693,972.50</u>
			1,311,000.00	116,977.00	1,427,977.00
	Principal Paid		<u>656,000.00</u>	Interest Paid	78,004.50
	Bal on Principal		<u><u>655,000.00</u></u>		

\$2,285,000.00

COUNTY OF MUSKEGON, MICHIGAN

1973 TAX ANTICIPATION NOTES (6163)

DATED: August 1, 1974

DENOMINATIONS: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

YEAR	NOTE NUMBER	RATE	PRINCIPAL July 1	INTEREST July 1	TOTAL
1975	1-153	7.00%	765,000.00	173,250.00	938,250.00
1976	154-306	7.75%	760,000.00	119,700.00	879,700.00
1977	307-459	8.00%	<u>760,000.00</u>	<u>60,800.00</u>	<u>820,800.00</u>
			2,285,000.00	<u>353,750.00</u>	<u>2,638,750.00</u>
	Principal Paid		<u>765,000.00</u>	Interest Paid	173,250.00
	Balance on Principal		<u><u>1,520,000.00</u></u>		

\$3,570,000.00

COUNTY OF MUSKEGON, MICHIGAN

1974 TAX ANTICIPATION NOTES (6164)

DATED: May 1, 1975

DENOMINATIONS: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

YEAR	BOND NUMBER	RATE	PRINCIPAL	INTEREST		TOTAL
			May 1	May 1	Nov 1	
1976	1-240	6.10%	1,200,000.00	97,635.00	97,635.00	1,395,270.00
1977	241-480	5.20%	1,200,000.00	61,035.00	61,035.00	1,322,070.00
1978	481-714	5.10%	<u>1,170,000.00</u>	<u>29,835.00</u>	<u>29,835.00</u>	<u>1,229,670.00</u>
			3,570,000.00	188,505.00	188,505.00	3,947,010.00
	Principal Paid		<u>-0-</u>	Interest Paid		-0-
	Balance on Principal		3,570,000.00			

\$360,000

COUNTY OF MUSKEGON, MICHIGAN

NUMBER 66 DRAIN DISTRICT (HENRY STREET No. 66)

(8010 - 8365)

DATED: September 1, 1967

DENOMINATION: \$5,000

SCHEDULE OF PRINCIPAL AND INTEREST REQUIREMENTS

YEAR	BOND NUMBER	RATE	PRINCIPAL	INTEREST		TOTAL
			June 1	June 1	Dec. 1	
1968	1-7	3.8706	35,000.00	10,462.32	6,297.20	51,759.52
1969	8-15		40,000.00	6,296.55	5,522.16	51,818.71
1970	16-23		40,000.00	5,521.59	4,747.12	50,268.71
1971	24-31		40,000.00	4,746.63	3,972.08	48,718.71
1972	32-39		40,000.00	3,971.67	3,197.04	47,168.71
1973	40-47		40,000.00	3,196.71	2,422.00	45,618.71
1974	48-55		40,000.00	2,421.75	1,646.96	44,068.71
1975	56-62		35,000.00	1,646.79	968.80	37,615.59
1976	63-70		40,000.00	968.70	193.76	41,162.46
1977	71-72		<u>10,000.00</u>	<u>193.74</u>	<u>-0-</u>	<u>10,193.74</u>
			360,000.00	<u>39,426.45</u>	<u>28,967.12</u>	<u>428,393.57</u>
	Principal Paid		<u>310,000.00</u>		Interest Paid	<u>67,037.37</u>
	Balance on Principal		<u>50,000.00</u>			

GENERAL FUNDS

FUND 1010:

GENERAL

This is the operating fund of the County in which all receipts and expenditures are recorded, which are not specifically provided for by another fund. This fund is a state statutory requirement and is administered by the County Board of Commissioners. Inasmuch as the General Fund is complex in its make-up and function, it has multiple activities and revenues.

COUNTY OF MUSKEGON
GENERAL FUND (1010)
Balance Sheet
December 31, 1975

ASSETS

Petty Cash		7,465
Certificates of Deposit		6,005,300
Accounts Receivable		327,462
Long-term Receivable due from Other Funds		
Solid Waste Management	44,248	
Drain Revolving	61,500	
Central Stores	30,000	
Insurance Reserve	<u>275,000</u>	410,748
Investment in the Economic Development Corporation of the City of Muskegon, at cost - market value undetermined.		<u>1,036,481</u>
		<u>7,787,456</u>

LIABILITIES, RESERVES AND FUND BALANCE

Cash Overdraft		6,663,752
Accounts Payable		135,612
Due to Other Funds		18,240
Encumbrances Outstanding		20,337
Reserve for Long Term Advances to Other Funds		410,748
Fund Balance:		
Restricted	136,718	
Unrestricted	<u>402,049</u>	538,767
		<u>7,787,456</u>

*Balance Sheet Audited by Alexander Grant & Company.

COUNTY OF MUSKEGON
GENERAL FUND (1010)
ANALYSIS OF CHANGES IN FUND BALANCE
For Year Ended December 31, 1975

Fund Balance - January 1, 1975	158,117
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Add:

Revenues (Exhibit A)	7,582,189
Audit Adjustments	

1976-904333	188,767	
904334	6,713	
904342	18,240	
901335	1,910	
902303	7	
901337	25,000	240,637

Prior Year Audit
Adjustments

1975-903326	24	
905388	14,204	
909418	493	
911382	16,193	
911386	9,943	
912301	6,382	
912302	33,153	
912471	155,752	
912651	39,114	
912652	16,803	
912653	19,216	
912655	6,038	
912656	11,374	
912658	23,321	
912661	2,957	
912663	32,176	
912664	147,988	
912665	1,340	
912669	18,918	
912671	1,249	
912672	20,000	
912678	100,000	676,638
		8,499,464

Deduct:

Expenditures and Appropriations
(Exhibit B)
Audit Adjustments

7,933,675

1976-904332	3,230
904335	126,717
904336	14,997
904337	797
901373-74-75	4,334
902309-10 & 403	9,470
904339	169
904341	775
904344	10,000
901336	9,095
901338	25,000

204,584

Prior Year Audit
Adjustments

1975-903319	3,254
904332	1,893
905323	23,479
905363	4,432
905363	191
908356	5,652
908357	500
910021	2,289
912305	393
912654	5,344
912659	2,110
912660	2,684
912662	3,037
912666	32,015
912667	30,000

117,273

8,255,532

Fund Balance - December 31, 1975

402,049

COUNTY OF MUSKEGON
GENERAL FUND (1010)
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>TAXES</u>				
Current Property			4,064,725	
Delinquent Real Property			490,665	
May Tax Sale			-0-	
Redemption Tax			21,078	
Tax Reverted Lands			467	
Unpaid Per Property			38,268	
Swamp Land Tax			179	
Comm. Forest Reserve			12	
Payments in Lieu of Taxes			13,342	
Trailer Fees			<u>7,893</u>	
TOTAL TAXES			4,636,629	
<u>LICENSES AND PERMITS</u>				
Dog Licenses			49,196	
Pistol Permits			1,257	
Marriage License			7,575	
Professional Registration			<u>13</u>	
TOTAL LICENSES AND PERMITS			58,041	
<u>FINES AND FORFEITS</u>				
Bond Forfeitures			3,000	
Ordinance Fine and Costs			285,746	
Nominations, etc. forfeited			<u>-0-</u>	
TOTAL FINES AND FORFEITS			288,746	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			277,316	
Rental Income			73,817	
Vending Machine			<u>833</u>	
TOTAL USE OF MONEY AND PROPERTY			351,966	

COUNTY OF MUSKEGON
GENERAL FUND (1010)
STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared To Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			7,500	
EEA-5			154,325	
EEA-6			-0-	
Probate Judges Salary			25,885	
Law Enforcement			-0-	
State Grants-Other			-0-	
Defense of Indigent Citizens			-0-	
Township Liquor Licenses			2,893	
Income Tax			1,133,333	
FOC-State Shared			60,999	
State Grants from Local Units			-0-	
			<u>1,384,935</u>	
<u>TOTAL REVENUES FROM OTHER AGENCIES</u>				
<u>CHARGES FOR CURRENT SERVICES</u>				
Board & Care of Cats & Dogs			5,346	
Court Costs			90,863	
10% Bond Cost			130	
Probation Oversight Fees			27,755	
Prosecutor's Investigation Fee			3,200	
Circuit Court Charge			30,883	
District Court Charges			44,337	
Friend of the Court			53,286	
Safety Deposit Fee			919	
County Clerk			4,777	
County Treasurer			6,394	
Probate Court			16,604	
Register of Deeds			148,628	
Electronic Data Processing			7,089	
Medical Ex. Report Fee			280	
Sheriff			14,490	
Certified Copies			28,273	
Photographic Services			2,183	
Assessments by Equalization			45,905	
Addressograph Service			4,067	
Board of Commissioners			1,004	
Plat Fees			700	
			<u>537,113</u>	
<u>TOTAL CURRENT SERVICES</u>				

COUNTY OF MUSKEGON
 GENERAL FUND (1010)
 STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
 For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared To Amended Budget</u>
<u>OTHER REVENUES-SALES</u>				
Sale of Scrap & Salvage			718	
Sale of Office Supplies			2,980	
Sale of Dogs and Cats			2,373	
Printing -Office Services			21	
Use and Admission Fee			138,435	
Sale of Fixed Assets			925	
Other Revenues			18	
Cash Over and Short			<u>(692)</u>	
TOTAL SALES			144,778	
<u>REIMBURSEMENTS</u>				
Reimbursements			174,533	
Insurance & Bond Recovers			-0-	
Animal Shelter - Service Charge			<u>5,137</u>	
TOTAL REIMBURSEMENTS			179,670	
<u>REFUNDS</u>				
Refunds - General			<u>311</u>	
TOTAL REFUNDS			311	
TOTAL REVENUES			<u>7,582,189</u>	

COUNTY OF MUSKEGON
GENERAL FUND (1010)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES - ESTIMATED AND ACTUAL
For The Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>% Actual Compared to Amended Budget</u>
<u>LEGISLATIVE</u>				
Board of Commissioners	99,840	108,840	107,381	1,459
TOTAL LEGISLATIVE	99,840	108,840	107,381	1,459
<u>JUDICIAL</u>				
Circuit Court	286,120	331,120	358,073	(26,953)
Friend of the Court	258,574	248,374	193,883	54,491
District Court	424,481	438,481	462,059	(23,578)
Probate Court	172,559	177,559	186,590	(9,031)
Probate Court-Juvenile	248,640	248,640	246,634	2,006
Jury Commission	7,500	7,500	7,035	465
Grand Jury	-0-	-0-	(3,146)	3,146
TOTAL JUDICIAL	1,397,874	1,451,674	1,451,128	546
<u>GENERAL COUNTY GOVERNMENT</u>				
Cooperative Extension	85,067	89,067	91,972	(2,905)
Administrator	137,252	140,252	144,328	(4,076)
Corporate Council	14,000	14,000	15,838	(1,838)
Finance & Accounting	121,044	121,044	74,036	47,008
Manpower Development	-0-	-0-	12,944	(12,944)
County Clerk	163,206	163,206	166,547	(3,341)
Office Services	16,567	16,567	18,341	(1,774)
Courthouse and Grounds	320,699	320,699	319,274	1,425
County Property (Other)	-0-	-0-	56,466	(56,466)
Drain Commissioner	25,376	25,376	25,495	(119)
Elections	3,050	4,450	4,557	(107)
Equalization	149,662	148,262	140,072	8,190
Plat Board	1,500	2,200	1,729	471
Prosecuting Attorney	310,717	305,717	268,580	37,137
Equipment Pool	24,800	9,400	9,835	(435)
Register of Deeds	113,343	113,343	111,044	2,299
Addressograph	24,570	24,570	23,899	671
County Treasurer	140,514	140,514	135,955	4,559
Electronic Data Processing	93,964	90,964	94,242	(3,278)

COUNTY OF MUSKEGON
GENERAL FUND (1010)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES - ESTIMATED AND ACTUAL
For The Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>% Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
<u>CONTINUED</u>				
Appropriation Planning Comm.	94,455	94,455	78,712	15,743
Appropriation - D.P.W.	108,329	108,329	99,301	9,028
County Property - University Park	-0-	28,250	13,111	15,139
County Property -Harris Bldg.	-0-	6,000	6,777	(777)
 TOTAL GENERAL COUNTY GOVERNMENT	 1,948,115	 1,966,665	 1,913,055	 53,610
<u>PUBLIC SAFETY</u>				
Animal Shelter	108,865	111,365	123,296	(11,931)
Civil Defense - Appropriation	35,195	35,195	35,195	-0-
Jail Rehabilitation Study	-0-	-0-	-0-	-0-
Sheriff	1,217,191	1,217,191	1,237,515	(20,324)
Marine Safety Programs	68,857	68,857	57,380	11,477
Central Dispatch System	53,000	53,000	51,356	1,644
Correctional Planning Comm.	-0-	-0-	752	(752)
LEAA Detention Home				
Central Narcotics				
 TOTAL PUBLIC SAFETY	 1,483,108	 1,485,608	 1,505,494	 (19,886)
<u>HEALTH</u>				
Ambulance	-0-	10,500	10,454	46
Medical Examiner/Coroner	23,450	33,450	36,250	(2,800)
State Institutions	65,000	156,000	244,685	(88,685)
Contagious Diseases	23,000	13,000	19,792	(6,792)
Appropriations:				
Health Fund	450,000	450,000	386,988	63,012
Mental Health Fund	230,000	230,000	230,000	-0-
Geriatrics Council	-0-	-0-	4,236	(4,236)
West Michigan Comp. Health Planning				
 TOTAL HEALTH	 791,450	 892,950	 932,405	 (39,455)

COUNTY OF MUSKEGON
GENERAL FUND (1010)
STATEMENT OF APPROPRIATIONS AND EXPENDITURES - ESTIMATED AND ACTUAL
For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>% Actual Compared to Amended Budget</u>
<u>WELFARE</u>				
Veterans Burials	38,000	38,000	41,387	(3,387)
Appropriations:				
Social Welfare Fund	886,624	814,124	738,853	75,271
Child Care Fund	614,305	614,305	511,920	102,385
Soldiers & Sailors Relief	6,300	6,300	6,300	-0-
Child Haven Fund	56,242	56,242	56,242	-0-
Foster Child Care Fund	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>-0-</u>
TOTAL WELFARE	1,607,471	1,534,971	1,360,702	174,269
<u>LIBRARIES</u>				
Appropriations:				
Law Library Fund	-0-	-0-	-0-	-0-
County Library	<u>114,419</u>	<u>114,419</u>	<u>23,419</u>	<u>91,000</u>
TOTAL LIBRARIES	114,419	114,419	23,419	91,000
<u>RECREATION</u>				
Appropriation - Parks Fund	<u>25,000</u>	<u>25,000</u>	<u>18,092</u>	<u>6,908</u>
TOTAL RECREATION	25,000	25,000	18,092	6,908
<u>OTHER</u>				
Contingent	439,061	408,211	355,563	52,648
Insurance & Bonds	177,775	95,775	82,044	13,731
Employees Retirement -				
County Share	-0-	-0-	31,666	(31,666)
Appropriations:				
Transit System				
Airport Fund	53,757	53,757	79,831	(26,074)
Para Legal		-0-	880	(880)
Drain Fund/Drain at Large				
Promotional:				
Public Information				
Museum	10,500	10,500	10,500	-0-
Bicentennial Supplies				
Muskegon Sports Fishing Ass.				

COUNTY OF MUSKEGON
 GENERAL FUND (1010)
 STATEMENT OF APPROPRIATIONS AND EXPENDITURES - ESTIMATED AND ACTUAL
 For The Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>% Actual Compared to Amended Budget</u>
<u>OTHER (continued)</u>				
Index	12,500	12,500	11,458	1,042
West Michigan Shore- line Reg. Planning	16,000	16,000	23,613	(7,613)
National Association of Counties	1,000	1,000	1,914	(914)
Michigan Association of Counties	2,250	2,250	4,180	(1,930)
W. Michigan Tourist Association	1,850	1,850	1,850	-0-
Urban Opportunity Dev.	16,800	16,800	16,800	-0-
Soil Conservation Dist.	1,200	1,200	1,800	(400)
Consultants	<u>6,000</u>	<u>6,000</u>	<u>100</u>	<u>5,900</u>
TOTAL OTHER	738,693	625,843	621,999	3,844
 TOTAL OPERATING EXPENDITURES & APPROPRIATIONS	 <u>8,205,970</u>	 <u>8,205,970</u>	 <u>7,933,675</u>	 <u>272,295</u>

FUND 1110: FOSTER CHILD CARE

This fund is established to account the Foster
Child Care Program in the County.

COUNTY OF MUSKEGON
FOSTER CHILD CARE (1110)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	41,495
--------------------------------	--------

Add:

Revenue (Exhibit A-This Fund)	25,775
Adjustments (List)	
76 - 901338	25,000

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	28,155
Adjustments	
75 - 912651	39,115

Fund Balance - December 31, 1975	<u>25,000</u>
----------------------------------	---------------

COUNTY OF MUSKEGON
 FOSTER CHILD CARE (1110)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCY</u>				
State Grants			<u>6,992</u>	
TOTAL			<u>6,992</u>	
<u>OTHER REVENUE</u>				
Appropriation from General Fund			<u>6,000</u>	
TOTAL			<u>6,000</u>	
<u>REIMBURSEMENTS</u>				
Reimbursements			<u>12,783</u>	
TOTAL			<u>12,783</u>	
TOTAL REVENUES			<u><u>25,775</u></u>	

FUND 1120:

CHILD HAVEN

This fund is used for the operation of the County
Child Care Facility.

COUNTY OF MUSKEGON
CHILD HAVEN (1120)
BALANCE SHEET*
December 31, 1975

Assets

Petty Cash 25

25

Liabilities, Reserves and Fund Balance

Accounts Payable 187

Fund Balance (162)

25

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
CHILD HAVEN (1120)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	-0-
<u>Add:</u>	
Revenue (Exhibit A-This Fund)	153,619
Adjustments (List)	
75 - 912654	5,344
<u>Deduct:</u>	
Expenditures and Appropriations (Exhibit B-This Fund)	159,125
Adjustments	
	<hr/>
Fund Balance - December 31, 1975	<u><u>(162)</u></u>

COUNTY OF MUSKEGON
CHILD HAVEN (1120)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			<u>29,940</u>	
TOTAL			<u>29,940</u>	
<u>OTHER REVENUE</u>				
Appropriations from General Fund			<u>56,242</u>	
TOTAL			<u>56,242</u>	
<u>REIMBURSEMENTS</u>				
Reimbursements			<u>67,437</u>	
TOTAL			67,437	
TOTAL REVENUES			<u>153,619</u>	

COUNTY OF MUSKEGON
 CHILD HAVEN (1120)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>WELFARE</u>				
Child Haven			<u>159,125</u>	
TOTAL			<u>159,125</u>	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u>159,125</u>	

FUND 1130: COOPERATIVE REIMBURSEMENT - FRIEND OF THE COURT

This fund is entirely supported by the State. The purpose is to aid Friend of the Court.

COUNTY OF MUSKEGON
CO-OP REIMBURSEMENT - FRIEND OF THE COURT (1130)
BALANCE SHEET
December 31, 1975

Assets

-0-

-0-

Liabilities, Reserves and Fund Balance

Fund Balance

-0-

COUNTY OF MUSKEGON
CO-OP REIMBURSEMENT - FRIEND OF THE COURT (1130)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund)	51,963
Adjustments (List)	
75 - 908361	6,659

Deduct:

Expenditures and Appropriations	41,819
(Exhibit B-This Fund)	
Adjustments	
75 - 912652	<u>16,803</u>

Fund Balance - December 31, 1975 -0-

COUNTY OF MUSKEGON
 CO-OP REIMBURSEMENT - FRIEND OF THE COURT (1130)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			56,945	
Defense of Indigent Citizens			<u>(4,982)</u>	
TOTAL			51,963	

TOTAL REVENUES

51,963

COUNTY OF MUSKEGON
 CO-OP REIMBURSEMENT - FRIEND OF THE COURT (1130)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>JUDICIAL</u>				
Co-op Reimbursements			<u>41,819</u>	
TOTAL			41,819	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>41,819</u></u>	

FUND 1140: DEPARTMENT OF PUBLIC WORKS

This fund is set up to account for the operations of Muskegon County's Department of Public Works. The Department exercises control over its expenditures. Funds are appropriated from the General Fund to this department.

*This fund audited by Alexander Grant and Company.

COUNTY OF MUSKEGON
DEPARTMENT OF PUBLIC WORKS (1140)
BALANCE SHEET
December 31, 1975

Assets

Petty Cash	50
Due From City of Montague	56,206
Due From Fruitport Township	145,750
Due From Laketon Township	127,768
Due From Muskegon Township	358,186

687,960

Liabilities, Reserves and Fund Balance

Cash Overdraft	41,437
Accounts Payable	1,750
Accrued Interest Payable	6,375
Notes Payable	641,950

Fund Balance

(3,552)

687,960

COUNTY OF MUSKEGON
DEPARTMENT OF PUBLIC WORKS (1140)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 1,116

Add:

Revenue (Exhibit A-This Fund)	81,253	
Adjustments (List) 75 - 907388	<u>6,696</u>	<u>87,949</u>

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	92,617
Adjustments	

Fund Balance - December 31, 1975 (3,552)

COUNTY OF MUSKEGON
 DEPARTMENT OF PUBLIC WORKS (1140)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>CHARGES FOR CURRENT SERVICES</u>				
Photographic Services			<u>1,167</u>	
TOTAL			1,167	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			<u>80,086</u>	
TOTAL			80,086	
TOTAL REVENUES			<u><u>81,253</u></u>	

COUNTY OF MUSKEGON
 DEPARTMENT OF PUBLIC WORKS (1140)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Department of Public Works	<u>108,329</u>	<u>101,509</u>	<u>92,617</u>	<u>8,892</u>
TOTAL	108,329	101,509	92,617	8,892

TOTAL APPROPRIATIONS AND EXPENDITURES	<u><u>108,329</u></u>	<u><u>101,509</u></u>	<u><u>92,617</u></u>	<u><u>8,892</u></u>
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FUND 1150: COOPERATIVE REIMBURSEMENT - PROSECUTOR

This fund is entirely supported by the State. Its purpose is to aid the Prosecutor's Office in father finding.

COUNTY OF MUSKECON
CO-OP REIMBURSEMENT - PROSECUTOR (1150)
BALANCE SHEET*
December 31, 1975

Assets

Cash -0-

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable 8

Fund Balance (8)

-0-

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
CO-OP REIMBURSEMENT - PROSECUTOR (1150)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 41,802
Adjustments (List)

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund) 35,772
Adjustments: 75 - 912655 6,038 41,810

Fund Balance - December 31, 1975

(8)

COUNTY OF MUSKEGON
 CO-OP REIMBURSEMENT - PROSECUTOR (1150)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			38,898	
Defense of Indigent Citizens			<u>2,904</u>	
TOTAL			<u>41,802</u>	

TOTAL REVENUES

41,802

COUNTY OF MUSKEGON
 CO-OP REIMBURSEMENT - PROSECUTOR (1150)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Prosecutor (Co-op Reimbursement)			<u>35,772</u>	
TOTAL			<u>35,772</u>	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

35,772

FUND 1160: MANPOWER DEVELOPMENT GRANT

This fund was established by a Federal Study Grant
to prepare for CETA.

COUNTY OF MUSKECON
MANPOWER DEVELOPMENT (1160)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Fund Balance

-0-

COUNTY OF MUSKEGON
MANPOWER DEVELOPMENT (1160)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 874

Add:

Revenue (Exhibit A-This Fund) 186
Adjustments (List)

Deduct:

Expenditures and Appropriations 793
(Exhibit B-This Fund)
Adjustments:
75 - 912657 267

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 MANPOWER DEVELOPMENT (1160)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended Budget
<u>GENERAL COUNTY GOVERNMENT</u>				
Manpower Development			<u>793</u>	
TOTAL			793	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>793</u></u>	

FUND 1190:

CIVIL DEFENSE

This fund receives half of its revenues from the State, and the other half from the County. Its purpose is to establish and maintain adequate procedures to protect the public in time of crisis.

COUNTY OF MUSKEGON
CIVIL DEFENSE (1190)
BALANCE SHEET*
December 31, 1975

Assets

Petty Cash 25

25

Liabilities, Reserves and Fund Balance

Cash Overdraft 1,232
Accounts Payable 958

Fund Balance (2,165)

25

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
CIVIL DEFENSE (1190)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 46,236
Adjustments (List)

Deduct:

Expenditures and Appropriations 48,085
(Exhibit B-This Fund)
Adjustments: 76 - 904551 316 48,401

Fund Balance - December 31, 1975 (2,165)

COUNTY OF MUSKEGON
 CIVIL DEFENSE (1190)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			521	
State Grants			<u>2,973</u>	
TOTAL			3,494	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			<u>35,195</u>	
TOTAL			35,195	
<u>REIMBURSEMENTS</u>				
Civil Defense			<u>7,547</u>	
TOTAL			7,547	
<u>REFUNDS</u>				
Refunds			<u>-0-</u>	
TOTAL			-0-	
TOTAL REVENUES			<u><u>46,236</u></u>	

COUNTY OF MUSKEGON
 CIVIL DEFENSE (1190)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Civil Defense	<u>35,317</u>	<u>35,317</u>	<u>48,085</u>	<u>(12,768)</u>
TOTAL	35,317	35,317	48,085	(12,768)
TOTAL APPROPRIATIONS AND EXPENDITURES	<u><u>35,317</u></u>	<u><u>35,317</u></u>	<u><u>48,085</u></u>	<u><u>(12,768)</u></u>

FUND 1200: MARINE SAFETY

This fund was established to police waterways and streams of the County. It is partially reimbursed by the State.

COUNTY OF MUSKEGON
MARINE SAFETY (1200)
BALANCE SHEET*
December 31, 1975

<u>Assets</u>	
Cash	22,024
	<hr/>
	<u>22,024</u>
<u>Liabilities, Reserves and Fund Balance</u>	
Accounts Payable	13,556
	<hr/>
Fund Balance	<u>8,468</u>
	<hr/>
	<u>22,024</u>

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MARINE SAFETY (1200)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	4,191
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Add:

Revenue (Exhibit A-This Fund)	82,797
Adjustments (List)	

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	78,520
Adjustments	

Fund Balance - December 31, 1975	<u>8,468</u>
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COUNTY OF MUSKEGON
MARINE SAFETY (1200)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			<u>24,657</u>	
TOTAL			24,657	
<u>OTHER REVENUE</u>				
Appropriation from General Fund			<u>57,381</u>	
TOTAL			57,381	
<u>REIMBURSEMENTS</u>				
Insurance/Bond Recoveries			<u>759</u>	
TOTAL			759	
			<hr style="width: 100%;"/>	
TOTAL REVENUES			<u><u>82,797</u></u>	

COUNTY OF MUSKEGON
 MARINE SAFETY (1200)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Marine Safety	<u>68,857</u>	<u>68,857</u>	<u>78,520</u>	<u>(9,663)</u>
TOTAL	68,857	68,857	78,520	(9,663)

TOTAL APPROPRIATIONS AND EXPENDITURES	<u>68,857</u>	<u>68,857</u>	<u>78,520</u>	<u>(9,663)</u>
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SPECIAL REVENUE FUNDS

FUND 2010:

COUNTY ROAD

This fund was established to account for the operation of the County Road Commission. It is classified as a special revenue fund because it is used to control the expenditures of Motor Fuel Taxes. This fund accounts for moneys obtained through a tax levy, moneys received from the state, reimbursement from the Department of Highways, contributions and reimbursements from local government units, and the expenditures of the moneys. A separate bank account is required for this fund.

COUNTY OF MUSKEGON
COUNTY ROAD COMMISSION (2010)
Balance Sheet
December 31, 1975

ASSETS

General Operating Fund

County Treasurer's Cash Account	5,235	
Imprest Cash - Office	100	
Bank Account Vendor	2,500	
Accounts Receivable:		
State Trunkline Maintenance	154,189	
State Highway Dept.-Other	1,865	
Due on County Road Agreements	269,135	
Due on Special Assessment	5,411	
Sundry Account Receivable	110,747	
Due on Sale of Land & Buildings	2,833	
Inventories:		
Equipment Materials & Parts	112,290	
Road Materials	195,234	
Investments	1,009,626	
Prepaid Insurance	11,718	
Deferred Expense F.A.S. & F.A.		
Urban	40,831	
TOTAL GENERAL OPERATING FUND		<u>1,921,714</u>

LIABILITIES AND FUND EQUITIES

General Operating Funds

<u>Liabilities</u>		
Accounts Payable		110,997
Deferred Revenue - Special		
Assessment District		5,411
Deferred Revenue - Sale of		
Surplus Properties		2,833
Other		50
Available Operating Funds		
Primary Road M.V.H. Funds	1,118,453	
County Road Commission Funds	683,970	
Total Operating Fund Equities		<u>1,802,423</u>
Total Operating Liabilities & Equities		<u>1,921,714</u>

COUNTY OF MUSKEGON
 COUNTY ROAD COMMISSION (2010)
 BALANCE SHEET
 December 31, 1975

Assets

Fixed Asset Fund

Land and Improvements		134,191
Buildings	732,288	
Less Reserve for Depreciation	301,321	430,967
Equipment Road	1,778,261	
Less Reserve for Depreciation	1,449,468	328,793
Equipment Shop	28,675	
Less Reserve for Depreciation	17,556	11,119
Equipment Office	81,035	
Less Reserve for Depreciation	47,690	33,345
Equipment Engineers	32,511	
Less Reserve for Depreciation	15,860	16,651
Yard and Storage Equipment	11,322	
Less Reserve for Depreciation	9,567	1,755
Total Fixed Assets		956,821

FUND EQUITIES

Fixed Asset Fund

Plant and Equipment Equity	
County Road Fund	956,821

956,821

COUNTY OF MUSKEGON
COUNTY ROAD COMMISSION (2010)
ANALYSIS OF CHANGES IN FUND BALANCE
For Year Ended December 31, 1975

Fund Balance - January 1, 1975		1,377,152
<u>Add:</u>		
Revenue (Exhibit A - This Fund)	3,369,546	
Adjustments (List)		
1975 Adjustments	<u>20,330</u>	3,389,876
<u>Deduct:</u>		
Expenditures and Appropriations (Exhibit B - This Fund) Adjustments - 1975		2,964,605
Fund Balance - December 31, 1975		<u>1,802,423</u>

COUNTY OF MUSKEGON
COUNTY ROAD FUND (2010)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>Motor Vehicle Highway Funds:</u>				
Engineering			10,000	
Snow Removal			-0-	
Urban Road System			308,978	
Allocation:				
Primary Road			2,593,182	
Local Road			-0-	
<u>Federal Funds:</u>				
Federal Aid Secondary & Federal Aid Urban			148,979	
National Forest Reserve			446	
Emergency Employment Act			43,165	
<u>County Raised Funds:</u>				
Special Assessment Districts			12,215	
Township Contributions			156,115	
Other Contributions			26,964	
<u>Other Revenues</u>				
Salvage Sales			1,758	
Interest Earned			59,564	
Sundry Refunds			608	
Other (List)				
Permit Fees			1,905	
Sale of Surplus Property			<u>5,667</u>	
TOTAL REVENUES			<u>3,369,546</u>	

COUNTY OF MUSKEGON
COUNTY ROAD FUND (2010)
Statement of Appropriations and Expenditures - Estimated & Actual
For year ended December 31, 1975

	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>Primary Road:</u>		
Construction	964,585	
Maintenance	469,405	
Traffic Services	247,886	
<u>Local Road:</u>		
Construction	374,839	
Maintenance	638,795	
Traffic Services	134,880	
Special Assessment District	-----	
<u>Equipment Expense (Net):</u>		
Direct	430,676	
Indirect	182,945	
Operating	112,983	
Less		
Equipments Credits	670,293	
Primary Charge	18,071	
Local Charge	<u>23,664</u>	14,576
<u>Administrative Expense (Net):</u>		
Administrative Expense	258,023	
Less Handling Charges-Material	20,827	
Less Overhead - State	37,202	
Less Overhead - Other	<u>3,384</u>	
Less Purchase Discounts		196,610
<u>Capital Outlay (Net):</u>		
Capital Outlay	141,370	
Less Equipment Retirements	2,364	
Less Depreciation & Depletion (Basis)	<u>192,984</u>	(53,978)

COUNTY OF MUSKEGON
 COUNTY ROAD FUND (2010)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For Year Ended December 31, 1975
 (continued)

	<u>Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
Gain or Loss on Disposal of Equipment		(22,993)	
Debt Payments		<u>---</u>	
TOTAL EXPENDITURES		<u><u>2,964,605</u></u>	

Depreciation Expense is included in Equipment Rental Rates Charged
to Road Construction and Maintenance, Primary and Local.

FUND 2080:

PARK

This fund is used to account for moneys raised for the purpose of operating and maintaining a park or for a recreation program.

COUNTY OF MUSKECON
COUNTY PARKS (2080)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
 COUNTY PARKS (2080)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

Fund Balance - January 1, 1975		(18,713)
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Add:

Revenue (Exhibit A-This Fund)	49,586	
Adjustments (List)		
Appropriations 1974	18,713	
75 - 912656	<u>9,095</u>	77,394

Deduct:

Expenditures and Appropriations		
(Exhibit B-This Fund)	47,307	
Adjustments		
75 - 901336	<u>11,374</u>	58,681

Fund Balance - December 31, 1975		<hr style="border: 0.5px solid black;"/> <u><u>-0-</u></u>
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COUNTY OF MUSKEGON
 COUNTY PARKS (2080)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>CHARGES FOR CURRENT SERVICES</u>				
Camping and Concessions			<u>49,586</u>	
TOTAL			<u>49,586</u>	

COUNTY OF MUSKEGON
 COUNTY PARKS (2080)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>RECREATION</u>				
County Parks			<u>47,307</u>	
TOTAL			47,307	

FUND 2210:

HEALTH DEPARTMENT

This fund is used to account for earmarked (special revenue) moneys set aside for the purpose of providing health protection for people within the County. This fund accounts for moneys provided for by a County appropriation, by state and federal grants, certain service charges and appropriations by other units, and expenditures of these funds.

COUNTY OF MUSKECON
HEALTH DEPARTMENT (2210)
BALANCE SHEET
December 31, 1975

Assets

Imprest Cash	200
Accounts Receivable	203,293

203,493

Liabilities, Reserves and Fund Balance

Cash Overdraft	155,374
Accounts Payable	13,539
State Contribution	14,010

Fund Balance	<u>20,570</u>
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203,493

COUNTY OF MUSKEGON
 HEALTH DEPARTMENT (2210)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

Fund Balance - January 1, 1975	(101,455)	
Adjusted	127,105	25,650

Add:

Revenue (Exhibit A-This Fund)	1,682,046	
Adjustments (List) 76-904381	1,307	
76-904354	2,999	1,686,352

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	1,683,114	
Adjustments 75-912459	89	
75-912611	2,838	
75-912644	466	
76-904353	867	
76-904380	4,038	
76-901380	20	1,691,432

Fund Balance - December 31, 1975	20,570
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COUNTY OF MUSKEGON
HEALTH DEPARTMENT (2210)
Statement of Revenues - Estimated and Actual
For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>LICENSES AND PERMITS</u>				
Trailer Park Licenses			1,111	
Food Service Permits			9,050	
Vending Machine Permits			1,754	
Camp Ground Permits			60	
Septic Tank Permits			9,230	
Sanitary Landfill Permits			100	
Refuse Transportation Permits			3,360	
Disenternment and Reinternment Permits			40	
Miscellaneous Health Permits			659	
TOTAL			25,364	
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants - Sanitation & Air Pollution			17,714	
Federal Grants - Aid to Health Units			14,485	
State Grants - State At Large T.B.			20,110	
State Grants - Health Units			1,113,077	
TOTAL			1,165,386	
<u>CHARGES FROM CURRENT SERVICES</u>				
Health Services			40,409	
Use and Admission Fees			-0-	
TOTAL			40,409	
<u>OTHER REVENUE</u>				
Sale of Fixed Assets			2,000	
Contributions & Donations - Private			545	
Appropriations from Other Funds			386,578	
TOTAL			389,123	

COUNTY OF MUSKEGON
 HEALTH DEPARTMENT (2210)
 Statement of Revenues - Estimated and Actual
 For Year Ended December 31, 1975
 (continued)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REIMBURSEMENTS</u>				
Health Reimbursements			<u>61,755</u>	
TOTAL			61,755	
<u>REFUNDS</u>				
General Refunds			<u>9</u>	
TOTAL			9	
TOTAL REVENUES			<u><u>1,682,046</u></u>	

COUNTY OF MUSKEGON
HEALTH DEPARTMENT (2210)
APPROPRIATIONS AND EXPENDITURES - ESTIMATED AND ACTUAL
For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>HEALTH</u>				
County Health Department	1,014,815	1,337,049	1,683,114	(346,065)
TOTAL	1,014,815	1,337,049	1,683,114	(346,065)

TOTAL APPROPRIATIONS AND
EXPENDITURES

<u>1,014,815</u>	<u>1,337,049</u>	<u>1,683,114</u>	<u>(346,065)</u>
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FUND 2220:

MENTAL HEALTH

This fund was set up to be used for earmarked moneys providing for mental health services within the County. Moneys are provided for mental health services, by either county or city fund appropriations, by state and federal grants, and by charges for their services.

COUNTY OF MUSKECON
MENTAL HEALTH (2220)
BALANCE SHEET
June 30, 1975

Assets

Imprest Cash	150
Accounts Receivable	186,933

187,083

Liabilities, Reserves and Fund Balance

Cash Overdraft	301,550
Accounts Payable	7,325

Fund Balance (121,792)

187,083

COUNTY OF MUSKEGON
MENTAL HEALTH (2220)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended June 30, 1975

Fund Balance - July 1, 1974	27,284
Adjustment to Fund Balance	<u>(96,943)</u>
Total Fund Balance	(69,659)

Add:

Revenue (Exhibit A-This Fund)	1,790,230
Adjustments (List)	

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	1,842,363
Adjustments	

Fund Balance - June 30, 1975	<u><u>(121,792)</u></u>
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COUNTY OF MUSKEGON
 MENTAL HEALTH (2220)
 Statement of Revenues - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Funds			361,908	
State Funds			967,049	
Local Funds			<u>294,561</u>	
TOTAL			1,623,518	
<u>CHARGES FROM CURRENT SERVICES</u>				
Out-patient Fees			54,189	
In-patient Fees			50,419	
Vending Commission			<u>2,553</u>	
TOTAL			107,161	
<u>REIMBURSEMENTS</u>				
Reimbursements			<u>59,550</u>	
TOTAL			59,550	
<u>REFUNDS</u>				
Refunds			<u>1</u>	
TOTAL			1	
TOTAL REVENUES			<u>1,790,230</u>	

COUNTY OF MUSKEGON
 MENTAL HEALTH (2220)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>EXPENDITURES</u>				
From July 1, 1974 - June 30, 1975			<u>1,842,363</u>	
TOTAL			1,842,363	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>1,842,363</u></u>	

COUNTY OF MUSKEGON
MENTAL HEALTH (2220)
BALANCE SHEET
December 31, 1975

Assets

Imprest Cash	150
Accounts Receivable	176,933

177,083

Liabilities, Reserves and Fund Balance

Cash Overdraft	413,665
Accounts Payable	5,263

Fund Balance (241,845)

177,083

COUNTY OF MUSKEGON
MENTAL HEALTH (2220)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - July 1, 1975 (121,792)

Add:

Revenue (Exhibit A-This Fund)	958,615	
Adjustments (List) 75-907311	<u>29,996</u>	988,611

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)		1,108,664
Adjustments		

Fund Balance - December 31, 1975 (241,845)

COUNTY OF MUSKEGON
 MENTAL HEALTH (2220)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Funds			91,050	
State Funds			665,846	
Local Funds			<u>146,890</u>	
TOTAL			903,786	
<u>CHARGES FROM CURRENT SERVICES</u>				
Out-patient Fees			28,399	
In-patient Fees			19,160	
Vending Commission			<u>1,839</u>	
TOTAL			49,398	
<u>REIMBURSEMENTS</u>				
Reimbursements			<u>5,247</u>	
TOTAL			5,247	
<u>REFUNDS</u>				
Refunds			<u>184</u>	
TOTAL			184	
TOTAL REVENUES			<u>958,615</u>	

COUNTY OF MUSKEGON
 MENTAL HEALTH (2220)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>EXPENDITURES</u>				
From July 1, 1975 - December 31, 1975			<u>1,108,664</u>	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

1,108,664

FUND 2221:

FOSTER GRANDPARENTS

This fund is a part of the Mental Health Program
within the County.

COUNTY OF MUSKECON
FOSTER GRANDPARENTS (2221)
BALANCE SHEET
June 30, 1975

Assets

Accounts Receivable 151,057

151,057

Liabilities, Reserves and Fund Balance

Cash Overdraft 91,039

Fund Balance 60,018

151,057

COUNTY OF MUSKEGON
FOSTER GRANDPARENTS (2221)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended June 30, 1975

Fund Balance -July 1, 1974 6,078

Add:

Revenue (Exhibit A-This Fund)	179,793	
Adjustments (List)	<u>9,387</u>	189,180

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	135,240
Adjustments	

Fund Balance -- June 30, 1975 60,018

COUNTY OF MUSKEGON
 FOSTER GRANDPARENTS (2221)
 Statement of Revenues - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Funds			177,284	
Local Funds			108	
Reimbursements			<u>2,401</u>	
TOTAL			179,793	

TOTAL REVENUES

179,793

COUNTY OF MUSKEGON
 FOSTER GRANDPARENTS (2221)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>EXPENDITURES</u>				
From July 1, 1974 - June 30, 1975			<u>135,240</u>	
TOTAL			135,240	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u>135,240</u>	

COUNTY OF MUSKECON
FOSTER GRANDPARENTS (2221)
BALANCE SHEET
December 31, 1975

Assets

Accounts Receivable

44,954

44,954

Liabilities, Reserves and Fund Balance

Cash Overdraft
Accounts Payable

29,052
(1)

Fund Balance

15,903

44,954

COUNTY OF MUSKEGON
FOSTER GRANDPARENTS (2221)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - July 1, 1975 60,018

Add:

Revenue (Exhibit A-This Fund)	19,388	
Adjustments (List) 75 - 907311	<u>833</u>	20,221

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	64,336
Adjustments	

Fund Balance - December 31, 1975 15,903

COUNTY OF MUSKEGON
 FOSTER GRANDPARENTS (2221)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Funds			18,728	
Local Funds			70	
Reimbursements			<u>590</u>	
TOTAL			19,388	

TOTAL REVENUES

19,388

COUNTY OF MUSKEGON
 FOSTER GRANDPARENTS (2221)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>EXPENDITURES</u>				
From July 1, 1975 - December 31, 1975			<u>64,336</u>	

TOTAL APPROPRIATIONS &
 EXPENDITURES

64,336

FUND 2222:

SUBSTANCE ABUSE PROGRAM

This fund is under Mental Health Services Program
within the County.

COUNTY OF MUSKEGON
SUBSTANCE ABUSE PROGRAM (2222)
BALANCE SHEET
June 30, 1975

Assets

Cash -0-

-0-

Liabilities, Reserves and Fund Balance

Cash Overdraft 169,229
Accounts Payable 3,267

Fund Balance (172,496)

-0-

COUNTY OF MUSKEGON
SUBSTANCE ABUSE PROGRAM (2222)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended June 30, 1975

Fund Balance - July 1, 1974 -0-

Add:

Revenue (Exhibit A-This Fund) 75,732
Adjustments (List)

Deduct:

Expenditures and Appropriations 248,228
(Exhibit B-This Fund)
Adjustments

Fund Balance - June 30, 1975 (172,496)

COUNTY OF MUSKEGON
SUBSTANCE ABUSE PROGRAM (2222)
Statement of Revenues - Estimated & Actual
For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUES FROM OTHER AGENCIES</u>				
State Funds			75,456	
Reimbursements			<u>276</u>	
TOTAL			75,732	

TOTAL REVENUES

75,732

COUNTY OF MUSKEGON
 SUBSTANCE ABUSE PROGRAM (2222)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>EXPENDITURES</u>				
From July 1, 1974 - June 30, 1975			<u>248,228</u>	
TOTAL			248,228	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

248,228

COUNTY OF MUSKEGON
SUBSTANCE ABUSE PROGRAM (2222)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Cash Overdraft
Accounts Payable

124,750
147

Fund Balance

(124,897)

COUNTY OF MUSKEGON
SUBSTANCE ABUSE PROGRAM (2222)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - July 1, 1975 (172,496)

Add:

Revenue (Exhibit A-This Fund)	448,865	
Adjustments (List) 75 - 907311	<u>1,183</u>	450,048

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	402,449
Adjustments	

Fund Balance - December 31, 1975 (124,897)

COUNTY OF MUSKEGON
 SUBSTANCE ABUSE PROGRAM (2222)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUES FROM OTHER AGENCIES</u>				
Federal Funds			210,181	
State Funds			238,480	
Outpatient Fees			73	
Reimbursements			75	
Refund			<u>56</u>	
TOTAL				

TOTAL REVENUES

448,865

COUNTY OF MUSKEGON
 SUBSTANCE ABUSE PROGRAM (2222)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Substance Abuse Program			<u>402,449</u>	
TOTAL				

TOTAL APPROPRIATIONS AND EXPENDITURES

402,449

FUND 2223: COMPREHENSIVE DRUG PROGRAM

This fund is under the Mental Health
Services Program within the County.

COUNTY OF MUSKECON
COMPREHENSIVE HEALTH PROGRAM (2223)
BALANCE SHEET
June 30, 1975

Assets

Cash	6,303
Accounts Receivable	185,169

191,472

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

191,472

191,472

COUNTY OF MUSKEGON
 COMPREHENSIVE DRUG PROGRAM (2223)
 Statement of Revenues - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Revenue from Federal Funds			126,750	
Revenue from State Funds			300,421	
Revenue from Local Funds			<u>14</u>	
TOTAL			427,185	
<u>CHARGES FOR CURRENT SERVICES</u>				
Revenue from Out-Patient Fees			1,949	
Revenue from Vending Commission			<u>28</u>	
TOTAL			1,977	
<u>REIMBURSEMENTS</u>				
Reimbursements			<u>302</u>	
TOTAL			302	
<u>REFUNDS</u>				
Refunds			<u>2</u>	
TOTAL			2	
TOTAL REVENUES			<u>429,466</u>	

COUNTY OF MUSKEGON
 COMPREHENSIVE DRUG PROGRAM (2223)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>EXPENDITURES</u>				
From July 1, 1974 - June 30, 1975			<u>294,308</u>	
TOTAL			294,308	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

294,308

COUNTY OF MUSKEGON
COMPREHENSIVE HEALTH PROGRAM (2223)
BALANCE SHEET
December 31, 1975

Assets

Cash	46,022
Accounts Receivable	145,169

191,191

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

191,191

191,191

COUNTY OF MUSKEGON
COMPREHENSIVE DRUG PROGRAM (2223)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - July 1, 1975 191,472

Add:

Revenue (Exhibit A-This Fund) -0-
Adjustments (List)

Deduct:

Expenditures and Appropriations 281
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 191,191

COUNTY OF MUSKEGON
 COMPREHENSIVE HEALTH PROGRAM (2223)
 Appropriations and Expenditures - Estimated and Actual
 For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>HEALTH</u>				
Mental Health			<u>281</u>	
TOTAL			281	

TOTAL APPROPRIATIONS AND
EXPENDITURES

FUND 2420:

PLANNING COMMISSION

This fund is used to account for earmarked moneys set aside for local planning purposes. This fund accounts for moneys provided for by state and federal grants appropriations, from the County and any other local units.

COUNTY OF MUSKECON
PLANNING COMMISSION (2420)
BALANCE SHEET*
December 31, 1975

Assets

Cash	9,211
Accounts Receivable	11,952

21,163

Liabilities, Reserves and Fund Balance

Accounts Payable	21,163
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Fund Balance

-0-

*Balance Sheet Audited by Alexander Grant & Co.

21,163

COUNTY OF MUSKEGON
 PLANNING COMMISSION (2420)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

<hr/>		
Fund Balance - January 1, 1975		-0-
<u>Add:</u>		
Revenue (Exhibit A-This Fund)		78,964
Adjustments (List)		
<u>Deduct:</u>		
Expenditures and Appropriations	55,643	
(Exhibit B-This Fund)		
Adjustments (list)		
Closing Entry 75-912658	<u>23,321</u>	78,964
Fund Balance - December 31, 1975		<hr/> <u>-0-</u> <hr/>

COUNTY OF MUSKEGON
 PLANNING COMMISSION (2420)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>CHARGES FOR CURRENT SERVICES</u>				
Services Rendered			<u>135</u>	
TOTAL			135	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			<u>78,712</u>	
TOTAL			78,712	
<u>REIMBURSEMENTS</u>				
Group Hospitalization			<u>117</u>	
TOTAL			117	
TOTAL REVENUES			<u><u>78,964</u></u>	

COUNTY OF MUSKEGON
 PLANNING COMMISSION (2420)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Planning	<u>94,455</u>	<u>94,455</u>	<u>55,643</u>	<u>38,812</u>
TOTAL	94,455	94,455	55,643	38,812

TOTAL APPROPRIATIONS AND
 EXPENDITURES

<u>94,455</u>	<u>94,455</u>	<u>55,643</u>	<u>38,812</u>
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FUND 2490:

REVENUE SHARING - FEDERAL

This is a fund which is used to account for federal grants under the Federal Revenue Sharing Act of 1972. This fund was established by the Department of Treasury to comply with the federal act which requires a separate fund for revenue sharing moneys. This fund is used to account for federal grants received and expended in accord with the Federal Revenue Act of 1972.

COUNTY OF MUSKEGON
REVENUE SHARING (2490)
BALANCE SHEET*
December 31, 1975

Assets

Cash 1,674,871

1,674,871

Liabilities, Reserves and Fund Balance

Accounts Payable 107,541

Fund Balance
 Restricted 567,439
 Unrestricted 999,891

1,674,871

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
REVENUE SHARING (2490)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 849,027

Add:

Revenue (Exhibit A-This Fund)	1,223,277
Adjustments (List) (75 Appropriations)	1,332,824
(76 Adjustments)	<u>7,554</u>
	2,563,655

Deduct:

Expenditures & Fund Balance	45,712
Expenditures to Appropriations	772,939
75 Appropriations (J/E's)	1,019,147
76 Adjustments to Fund Balance	<u>7,554</u>
	1,845,352

Fund Balance - December 31, 1975

Restricted	567,439
Unrestricted	<u>999,891</u>
	<u>1,567,330</u>

COUNTY OF MUSKEGON
 REVENUE SHARING (2490)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Revenue Sharing			<u>1,124,229</u>	
TOTAL			1,124,229	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>99,048</u>	
TOTAL			99,048	
TOTAL REVENUE			<u><u>1,223,277</u></u>	

COUNTY OF MUSKEGON
 REVENUE SHARING (2490)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer (Revenue Sharing)			<u>818,651</u>	
TOTAL			818,651	

TOTAL APPROPRIATIONS AND
EXPENDITURES

818,651

FUND 2610:

LAW LIBRARY

This fund is used to account for moneys received and expended for the Law Library Department.

COUNTY OF MUSKEGON
LAW LIBRARY (2610)
BALANCE SHEET*
December 31, 1975

Assets

Cash -0-

-0-

Liabilities, Reserves and Fund Balance

Cash Overdraft 1963
Accounts Payable 688

Fund Balance (2651)

-0-

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
LAW LIBRARY (2610)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975

-0-

Add:

Revenue (Exhibit A-This Fund)
Adjustments (List)

3,000

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

5,651

Fund Balance - December 31, 1975

(2,651)

COUNTY OF MUSKEGON
 LAW LIBRARY (2610)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>FINE AND FORFEITS</u>				
Penal Fines			<u>3,000</u>	
TOTAL			3,000	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			<u>-0-</u>	
TOTAL			-0-	
TOTAL REVENUES			<u><u>3,000</u></u>	

COUNTY OF MUSKEGON
 LAW LIBRARY (2610)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>JUDICIAL</u>				
Law Library			<u>5,651</u>	
TOTAL			5,651	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>5,651</u></u>	

FUND 2660: TOWNSHIP POLICE SERVICES

This fund is used to account for moneys used according to a contractual agreement between Laketon and Fruitland townships and the County of Muskegon. Under this contract Muskegon County is willing to provide police protection pursuant to above-mentioned contract.

COUNTY OF MUSKEGON
TOWNSHIP POLICE SERVICES (2660)
BALANCE SHEET*
December 31, 1975

Assets

Cash

830

830

Liabilities, Reserves and Fund Balance

Fund Balance

830

830

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
TOWNSHIP POLICE SERVICES (2660)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 12,000
Adjustments (List)

Deduct:

Expenditures and Appropriations 11,170
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 830

COUNTY OF MUSKEGON
 TOWNSHIP POLICE SERVICES (2660)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Local Grants			<u>12,000</u>	
TOTAL			12,000	
TOTAL REVENUES			<u><u>12,000</u></u>	

COUNTY OF MUSKEGON
 TOWNSHIP POLICE SERVICES (2660)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Sheriff			<u>11,170</u>	
TOTAL			11,170	

TOTAL APPROPRIATIONS AND
EXPENDITURES

FUND 2661: TOWNSHIP POLICE SERVICES

This fund is used to account for money used in a contractual arrangement between the County of Muskegon and Casnovia Township, Casnovia Village, Moorland Township, Ravenna Township and Ravenna Village.

COUNTY OF MUSKEGON
TOWNSHIP POLICE SERVICES (2661)
BALANCE SHEET*
December 31, 1975

Assets

Accounts receivable

4,800

4,800

Liabilities, Reserves and Fund Balance

Cash Overdraft

2,920

Fund Balance

1,880

*Balance Sheet Audited by Alexander Grant & Co.

4,800

COUNTY OF MUSKEGON
TOWNSHIP POLICE SERVICES (2661)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975

-0-

Add:

Revenue (Exhibit A-This Fund)
Adjustments (List)

13,050

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

11,170

Fund Balance - December 31, 1975

1,880

COUNTY OF MUSKEGON
 TOWNSHIP POLICE SERVICES (2661)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Local Grants			<u>13,050</u>	
TOTAL			13,050	

TOTAL REVENUES

13,050

COUNTY OF MUSKEGON
 TOWNSHIP POLICE SERVICES (2661)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Sheriff			<u>11,170</u>	
TOTAL			11,170	

FUND 2710: LIBRARY

This fund is used to account for earmarked moneys which are set aside for the library purposes. Moneys for the operation of this fund are received from penal fines, taxes levied, general fund appropriations, and state grants.

COUNTY OF MUSKECON
COUNTY LIBRARY (2710)
BALANCE SHEET*
December 31, 1975

Assets

Cash	5,398
Petty Cash	145
Accounts Receivable	1,814

7,357

Liabilities, Reserves and Fund Balance

Accounts Payable	662
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Fund Balance	<u>6,695</u>
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7,357

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
COUNTY LIBRARY (2710)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975		(17,019)
--------------------------------	--	----------

Add:

Revenue (Exhibit A-This Fund)	192,661	
Adjustments (List) 75 - 906351	<u>23,479</u>	216,140

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)		192,426
Adjustments		

Fund Balance - December 31, 1975		<u><u>6,695</u></u>
----------------------------------	--	---------------------

COUNTY OF MUSKEGON
 COUNTY LIBRARY (2710)
 STATE OF REVENUES - Estimated and Actual
 For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			62,714	
Grants (Local)			<u>32,591</u>	
TOTAL			95,305	
<u>CHARGES FOR CURRENT SERVICES</u>				
Photographic Services			<u>14</u>	
TOTAL			14	
<u>FINES AND FORFEITS</u>				
Penal Fines			67,779	
Library Book Fines			<u>3,849</u>	
TOTAL			71,628	
<u>USE OF MONEY AND PROPERTY</u>				
Book and Phonograph Rental			<u>482</u>	
TOTAL			482	
<u>OTHER REVENUE</u>				
Private Contribution			376	
Appropriation from General Fund			<u>23,419</u>	
TOTAL			23,795	
<u>REIMBURSEMENTS</u>				
Reimbursements			<u>1,434</u>	
TOTAL			1,434	

COUNTY OF MUSKEGON
 COUNTY LIBRARY (2710)
 STATEMENT OF REVENUES - ESTIMATED AND ACTUAL
 For Year Ended December 31, 1975
 (continued)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REFUNDS</u>				
General			<u>3</u>	
TOTAL			3	

TOTAL REVENUES

192,661

FUND 2711: LIBRARY COMMUNITY FILMS

This fund is used to account for moneys for a
Federal Project Grant for the Library.

COUNTY OF MUSKEGON
LIBRARY COMMUNITY FILMS (2711)
BALANCE SHEET
December 31, 1975

Assets

Cash -0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable -0-

Fund Balance -0-

-0-

COUNTY OF MUSKEGON
LIBRARY COMMUNITY FILMS (2711)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund)
Adjustments (List)

Adjusting 456

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

456

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 LIBRARY COMMUNITY FILMS (2711)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			<u>-0-</u>	
TOTAL			<u>-0-</u>	

TOTAL REVENUES

-0-

COUNTY OF MUSKEGON
 LIBRARY COMMUNITY FILMS (2711)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>LIBRARIES</u>				
Community Film Program			<u>456</u>	
TOTAL			456	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>456</u></u>	

FUND 2712: LIBRARY TITLE #2 DISADVANTAGED

 This fund is used to account for moneys for a
Federal Project Grant for the Library.

COUNTY OF MUSKECON
LIBRARY TITLE #2 DISADVANTAGED (2712)
BALANCE SHEET*
December 31, 1975

Assets

Cash 17,515

17,515

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance 17,515

*Balance Sheet Audited by Alexander Grant & Co.

17,515

COUNTY OF MUSKEGON
LIBRARY TITLE #2 DISADVANTAGED (2712)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund)	18,500	
Adjustments (List)		
Adjusting	<u>14,950</u>	<u>33,450</u>

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)		15,935
Adjustments		

Fund Balance - December 31, 1975 17,515

COUNTY OF MUSKEGON
 LIBRARY TITLE #2 DISADVANTAGED (2712)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>LIBRARIES</u>				
Library Title #2 Disadvantaged			<u>15,935</u>	
TOTAL			15,935	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>15,935</u></u>	

FUND 2713:

LIBRARY SURVEY

This fund is used to account for moneys for a Federal Project Grant for the Library.

COUNTY OF MUSKEGON
LIBRARY SURVEY (2713)
BALANCE SHEET*
December 31, 1975

Assets

Cash 2,472

2,472

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

2,472

*Balance Sheet Audited by Alexander Grant & Co.

2,472

COUNTY OF MUSKEGON
LIBRARY SURVEY (2713)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975

-0-

Add:

Revenue (Exhibit A-This Fund)
Adjustments (List)

1,450
1,613

3,063

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

591

Fund Balance - December 31, 1975

2,472

COUNTY OF MUSKEGON
 LIBRARY SURVEY (2713)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended Budget
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			<u>1,450</u>	
TOTAL			1,450	

TOTAL REVENUES

1,450

COUNTY OF MUSKEGON
 LIBRARY SURVEY (2713)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>LIBRARIES</u>				
Library Survey			<u>591</u>	
TOTAL			591	

TOTAL APPROPRIATIONS AND
EXPENDITURES

591

FUND 2730: LEAA DETENTION HOME PROGRAM

This fund is used to account for moneys for a Federal Project Grant for the Detention Home.

COUNTY OF MUSKEGON
LEAA DETENTION HOME (2730)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

-0-

-0-

Fund Balance

COUNTY OF MUSKEGON
LEAA DETENTION HOME (2730)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) (2,110)
Adjustments (List) 2,110

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 -0-

COUNTY OF MUSKEGON
 LEAA DETENTION HOME (2730)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>WELFARE</u>				
Juvenile Care			<u>-0-</u>	
TOTAL			<u>-0-</u>	

TOTAL APPROPRIATIONS AND
EXPENDITURES

-0-

FUND 2733: LEAA DETENTION HOME PROGRAM #3

This fund is used to account for moneys for the
LEAA Detention Home Program #3.

COUNTY OF MUSKEGON
LEAA DETENTION HOME PROGRAM #3 (2733)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
LEAA DETENTION HOME PROGRAM #3 (2733)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 13,485

Add:

Revenue (Exhibit A-This Fund)	13,623	
Adjustments (List) 75 - 912660	<u>2,684</u>	16,307

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	29,792
Adjustments	

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 LEAA DETENTION HOME PROGRAM #3 (2733)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>WELFARE</u>				
Detention Home			<u>29,792</u>	
TOTAL			29,792	

FUND 2750: LEAA COURT ADMINISTRATOR PROGRAM

This fund is used to account for moneys received
for the Federal Project LEAA Court Administrator.

COUNTY OF MUSKECON
LEAA COURT ADMINISTRATOR (2750)
BALANCE SHEET
December 31, 1975

Assets

Cash -0-

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
LEAA COURT ADMINISTRATOR (2750)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 2,957
Adjustments (List)

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments
Closing Entry 75 - 912661 2,957

Fund Balance - December 31, 1975 -0-

COUNTY OF MUSKEGON
 LEAA COURT ADMINISTRATOR (2750)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended <u>Budget</u>
<u>JUDICIAL</u>				
LEAA Court Administrator			<u>-0-</u>	
TOTAL			<u>-0-</u>	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>-0-</u></u>	

FUND 2752: LEAA COURT ADMINISTRATOR #2

This fund is used to account for moneys received for the Federal Project LEAA Court Administrator Program #2.

COUNTY OF MUSKEGON
LEAA COURT ADMINISTRATOR PROGRAM #2 (2752)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
LEAA COURT ADMINISTRATOR PROGRAM #2 (2752)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 (5,416)

Add:

Revenue (Exhibit A-This Fund)	16,083	
Adjustments (List)		
75 - 912662	<u>3,037</u>	<u>19,120</u>

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	13,704
Adjustments	

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 LEAA COURT ADMINISTRATOR PROGRAM #2 (2752)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUES FROM OTHER AGENCIES</u>				
Federal Grants			<u>16,083</u>	
TOTAL			16,083	

TOTAL REVENUES

16,083

COUNTY OF MUSKEGON
 LEAA COURT ADMINISTRATOR PROGRAM #2 (2752)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>JUDICIAL</u>				
LEAA COURT ADMINISTRATOR			<u>13,704</u>	
TOTAL			13,704	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

13,704

FUND 2760: LEAA JAIL REHABILITATION PROGRAM

This fund is used to account for moneys received under the Federal Project Grant Jail Rehabilitation Program.

COUNTY OF MUSKECON
LEAA JAIL REHABILITATION (2760)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
LEAA JAIL REHABILITATION (2760)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 21,429

Add:

Revenue (Exhibit A-This Fund) -0-
Adjustments (List)

Deduct:

Expenditures and Appropriations 21,429
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 LEAA JAIL REHABILITATION (2760)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUES FROM OTHER AGENCIES</u>				
Federal Grants			<u>-0-</u>	
TOTAL			-0-	
<u>OTHER REVENUE</u>				
Appropriation from General Fund			<u>-0-</u>	
TOTAL			-0-	
<u>REFUNDS</u>				
Refunds			<u>-0-</u>	
TOTAL			-0-	
TOTAL REVENUES			<u><u>-0-</u></u>	

COUNTY OF MUSKEGON
 LEAA JAIL REHABILITATION (2760)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Jail Rehabilitation Program			<u>21,429</u>	
TOTAL			21,429	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

21,429

FUND 2770: C.E.T.A.

This fund is the Comprehensive Employment
Training Act and is used to control moneys for this
federal project.

COUNTY OF MUSKEGON
CETA (2770)
BALANCE SHEET
June 30, 1975

Assets

Petty Cash	200
Due From Federal Government	1,949,416
Accounts Receivable	320,000
Due from Other Funds	989

2,270,605

Liabilities, Reserves and Fund Balance

Accounts Payable	-0-
Cash Overdraft	246,475
Accrued Fringes	67,440
Deferred Revenues	1,949,416

Fund Balance

7,274

2,270,605

COUNTY OF MUSKEGON
CETA (2770)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended June 30, 1975

Fund Balance - January 1, 1975 (97,769)

Add:

Revenue (Exhibit A-This Fund)	2,385,012	
Adjustments (List)		
75 - 912657	267	
75 - 912674	<u>722</u>	2,386,001

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	2,280,958
Adjustments	

Fund Balance - June 30, 1975 7,274

COUNTY OF MUSKEGON
 CETA (2770)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
From January 1, 1975 - June 30, 1975				
CETA Title I			1,096,204	
CETA Title II			888,694	
CETA Title VI			<u>296,060</u>	
TOTAL			<u>2,280,958</u>	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

2,280,958

FUND 2780:

CENTRAL DISPATCH

This fund is used to account for moneys for a
Federal Project Grant for Central Dispatch.

COUNTY OF MUSKEGON
CENTRAL DISPATCH (2780)
BALANCE SHEET*
December 31, 1975

Assets

Cash

282

282

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

282

*Balance Sheet Audited by Alexander Grant & Co.

282

COUNTY OF MUSKEGON
CENTRAL DISPATCH (2780)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	-0-
<u>Add:</u>	
Revenue (Exhibit A-This Fund)	59,710
Adjustments (List)	
<u>Deduct:</u>	
Expenditures and Appropriations (Exhibit B-This Fund)	59,428
Adjustments	
	<hr/>
Fund Balance - December 31, 1975	<u><u>282</u></u>

COUNTY OF MUSKEGON
 CENTRAL DISPATCH (2780)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			56,456	
Local Grants			<u>3,254</u>	
TOTAL			59,710	

TOTAL REVENUES

59,710

COUNTY OF MUSKEGON
 CENTRAL DISPATCH (2780)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>PUBLIC SAFETY</u>				
Communications/Radio			<u>59,428</u>	
TOTAL			59,428	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>59,428</u></u>	

FUND 2790:

PROSECUTOR PARA-LEGAL

This fund is used to account for monies for the
LEAA Para-legal Program.

COUNTY OF MUSKECON
PROSECUTOR PARA-LEGAL (2790)
BALANCE SHEET*
December 31, 1975

<u>Assets</u>	
Cash	-0-

-0-

Liabilities, Reserves and Fund Balance

Cash Overdraft	1,372
Accounts Payable	420

Fund Balance (1,792)

*Balance Sheet Audited by Alexander Grant & Co.

-0-

COUNTY OF MUSKEGON
PROSECUTOR PARA-LEGAL (2790)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 3,941
Adjustments (List)

Deduct:

Expenditures and Appropriations 5,733
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 (1,792)

COUNTY OF MUSKEGON
 PROSECUTOR PARA-LEGAL (2790)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			<u>3,941</u>	
TOTAL			3,941	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			<u>-0-</u>	
TOTAL			-0-	
TOTAL REVENUE			<u><u>3,941</u></u>	

COUNTY OF MUSKEGON
 PROSECUTOR PARA-LEGAL (2790)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Prosecutor			<u>5,733</u>	
TOTAL			5,733	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

5,733

FUND 2900:

SOCIAL WELFARE

This fund is used by the County to account for the operation of the County's Social Services Department. These moneys are used for direct relief, general relief, administration, and various state and federal programs administered through this fund. This fund is established and is required by Act 280 of the Public Acts of 1939, as amended. (Section 400.73, C.L. of 1970)

COUNTY OF MUSKEGON
SOCIAL WELFARE (2900)
BALANCE SHEET
December 31, 1975

Assets

Cash	-0-
Petty Cash	175

175

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

175

175

COUNTY OF MUSKEGON
SOCIAL WELFARE (2900)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 25,000

Add:

Revenue (Exhibit A-This Fund)	3,923,735	
Adjustments (List) 75-907365	<u>6,382</u>	3,930,117

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	3,916,385	
Adjustments 75 - 912301	6,382	
912663	<u>32,175</u>	<u>3,954,942</u>

Fund Balance - December 31, 1975

175

COUNTY OF MUSKEGON
 SOCIAL WELFARE (2900)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			<u>341,199</u>	
TOTAL			341,199	
<u>OTHER REVENUES</u>				
Appropriation From General Fund			<u>710,170</u>	
TOTAL			710,170	
<u>REIMBURSEMENTS</u>				
Reimbursements - Social Services			<u>2,872,366</u>	
TOTAL			2,872,366	

TOTAL REVENUES

3,923,735

COUNTY OF MUSKEGON
 SOCIAL WELFARE (2900)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended <u>Budget</u>
<u>WELFARE</u>				
Social Services			<u>3,916,385</u>	
TOTAL			3,916,385	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

3,916,385

FUND 2920:

CHILD CARE

This fund is used to account for moneys for the foster care of children. This fund was established and is required by Act 113 of the Public Acts of 1955.

COUNTY OF MUSKECON
CHILD CARE (2920)
BALANCE SHEET *
December 31, 1975

<u>Assets</u>	
Cash	-0-
Due From State	161,935
	<hr/>
	<u>161,935</u>
<u>Liabilities, Reserves and Fund Balance</u>	
Cash Overdraft	132,061
Accounts Payable	84,142
	<hr/>
	<u>(54,268)</u>
Fund Balance	<u>161,935</u>

*Balance Sheet Audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
CHILD CARE (2920)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 962,621
Adjustments (List)

Deduct:

Expenditures and Appropriations 868,902
(Exhibit B-This Fund)
Adjustments

Adjusted Books 147,987 1,016,889

Fund Balance - December 31, 1975 (54,268)

COUNTY OF MUSKEGON
CHILD CARE (2920)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
State Grants			<u>394,152</u>	
TOTAL			394,152	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			<u>511,921</u>	
TOTAL			511,921	
<u>REIMBURSEMENTS</u>				
Child Care Reimbursements			<u>56,548</u>	
TOTAL			56,548	
TOTAL REVENUES			<u><u>962,621</u></u>	

COUNTY OF MUSKEGON
 CHILD CARE (2920)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual¹ Compared to Amended Budget</u>
<u>WELFARE</u>				
Child Care - Youth Home			213,878	
Board and Care - Direct			123,199	
Board and Care - Agency			314,600	
Juvenile Care			<u>217,225</u>	
TOTAL			868,902	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

868,902

FUND 2930: SOLDIERS AND SAILORS RELIEF

This account is used to account for moneys earmarked for the care of indigent veterans. This fund is required by Section 35 of Point 21 of the compiled laws of 1970, and is, for this reason, required by the State Department of Treasury.

COUNTY OF MUSKECON
SOLDIERS AND SAILORS RELIEF (2930)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
SOLDIERS AND SAILORS RELIEF (2930)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 6,300
Adjustments (List)

Deduct:

Expenditures and Appropriations 4,960
(Exhibit B-This Fund)
Adjustments 1,340 6,300

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 SOLDIERS AND SAILORS RELIEF (2930)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER REVENUES</u>				
Appropriation From General Fund			<u>6,300</u>	
TOTAL			6,300	

TOTAL REVENUES

6,300

FUND 2940:

VETERAN'S TRUST

This fund is used to account for earmarked revenues.
Usually, these moneys are used to aid needy veterans.

COUNTY OF MUSKECON
VETERANS TRUST (2940)
BALANCE SHEET
December 31, 1975

Assets

Cash

-0-

-0-

Liabilities, Reserves and Fund Balance

Cash Overdraft

1,407

Fund Balance

(1,407)

-0-

COUNTY OF MUSKEGON
VETERANS TRUST (2940)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 875

Add:

Revenue (Exhibit A-This Fund) 37,150
Adjustments (List)

Deduct:

Expenditures and Appropriations 39,432
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 (1,407)

COUNTY OF MUSKEGON
 VETERANS TRUST (2940)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Veterans Aid			<u>37,150</u>	
TOTAL			37,150	

TOTAL REVENUES

37,150

COUNTY OF MUSKEGON
 VETERANS TRUST (2940)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>WELFARE</u>				
Veterans Trust Board			<u>39,432</u>	
TOTAL			39,432	

TOTAL APPROPRIATIONS AND
EXPENDITURES

39,432

DEBT SERVICE FUNDS

FUND 3170: MEDICAL CARE FACILITY DEBT*

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

*This fund audited by Alexander Grant & Co.

COUNTY OF MUSKECON
MEDICAL CARE FACILITY (3170)
BALANCE SHEET
December 31, 1975

Assets

Cash

52,669

52,669

Liabilities, Reserves and Fund Balance

Accounts Payable

Fund Balance

52,669

52,669

COUNTY OF MUSKEGON
MEDICAL CARE FACILITY (3170)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975		90,143
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Add:

Revenue (Exhibit A-This Fund)	276,837	
Adjustments (List)	<u>313</u>	277,150

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)		314,624
Adjustments		

Fund Balance - December 31, 1975		<u><u>52,669</u></u>
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COUNTY OF MUSKEGON
 MEDICAL CARE FACILITY (3170)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>TAXES</u>				
Current Property Tax			240,800	
Delinquent Real Property Tax			29,288	
Redemption Tax - Real Property			1,212	
Tax Reverted Land			34	
Unpaid Personal Property Taxes			2,611	
Swamp Land Tax			13	
Payment in Lieu of Taxes			<u>838</u>	
TOTAL			274,796	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>2,041</u>	
TOTAL			2,041	
TOTAL REVENUES			<u><u>276,837</u></u>	

COUNTY OF MUSKEGON
 MEDICAL CARE FACILITY (3170)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Service			<u>314,624</u>	
TOTAL			314,624	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>314,624</u></u>	

FUND 3910: MUSKEGON COUNTY WASTEWATER SYSTEM #1*

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKECON
MUSKEGON COUNTY WASTEWATER - System #1 (3910)
BALANCE SHEET
December 31, 1975

Assets

Cash	72,305
Certificate of Deposit	555,637
Due From Municipalities	151,720
Accrued Interest Receivable	535

780,197

Liabilities, Reserves and Fund Balance

Due Other Funds	81,350
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Fund Balance	<u>698,847</u>
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780,197

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WASTEWATER - System #1 (3910)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

Fund Balance - January 1, 1975	1,006,723	
Closing Adjustments	<u>(28,819,062)</u>	(27,812,339)
<u>Add:</u>		
Revenue (Exhibit A-This Fund)	1,376,558	
Adjustments (List) 75 -905383	83,444	
-905389	15,472,780	
-911341	27,579,938	
76 -904362	<u>535</u>	44,513,255
 <u>Deduct:</u>		
Expenditures and Appropriations (Exhibit B-This Fund)	1,230,257	
Adjustments 75 -905383	10,937	
76 -904363	<u>14,760,875</u>	16,002,069
Fund Balance - December 31, 1975		<u><u>698,847</u></u>

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WASTEWATER - System #1 (3910)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>CHARGES FOR CURRENT SERVICES</u>				
Collection of Wastewater			1,328,036	
Total			1,328,036	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			48,522	
Total			48,522	
TOTAL REVENUES			<u>1,376,558</u>	

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WASTEWATER -System #1 (3910)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Service			1,230,257	
TOTAL			1,230,257	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

1,230,257

FUND 3920: MUSKEGON COUNTY SEWAGE DISPOSAL SYSTEM #1*

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE DISPOSAL SYSTEM (3920)
BALANCE SHEET
December 31, 1975

Assets

Cash	3,394
Due From Municipalities	880,000

883,394

Liabilities, Reserves and Fund Balance

Bonds Payable	880,000
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Fund Balance	3,394
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883,394

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE DISPOSAL SYSTEM (3920)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	4,410
--------------------------------	-------

Add:

Revenue (Exhibit A-This Fund)	41,320
Adjustments (List)	

Deduct:

Expenditures and Appropriations	42,336
(Exhibit B-This Fund)	
Adjustments	

Fund Balance - December 31, 1975	<u><u>3,394</u></u>
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COUNTY OF MUSKEGON
 MUSKEGON COUNTY SEWAGE DISPOSAL SYSTEM (3920)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER REVENUE</u>				
Bond Interest Payments			<u>41,320</u>	
TOTAL			41,320	

TOTAL REVENUE

41,320

COUNTY OF MUSKEGON
 MUSKEGON COUNTY SEWAGE DISPOSAL SYSTEM (3920)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Service			<u>42,336</u>	
TOTAL			<u>42,336</u>	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

42,336

FUND 3921: MUSKEGON COUNTY WATER SUPPLY SYSTEM #1 *

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (3921)
BALANCE SHEET
December 31, 1975

Assets

Cash	277,713
Due From Municipalities	5,925,078

6,202,791

Liabilities, Reserves and Fund Balance

Bonds Payable	5,925,000
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Fund Balance	<u>277,791</u>
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6,202,791

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (3921)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	716,862 (12,335,475)	(11,618,613)
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Add:

Revenue (Exhibit A-This Fund)	41,879	
Adjustments (List) 75 -911343	11,898,362	
911381	181,056	
76 -904365	<u>859,256</u>	<u>12,980,553</u>

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	362,549	
Adjustments 75 -911381	<u>721,600</u>	<u>1,084,149</u>

Fund Balance - December 31, 1975		<u><u>277,791</u></u>
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COUNTY OF MUSKEGON
 MUSKEGON COUNTY WATER SUPPLY SYSTEM (3921)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended <u>Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Service			<u>362,549</u>	
TOTAL			362,549	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

362,549

FUND 3922: MUSKEGON COUNTY WATER SUPPLY SYSTEM #2 -

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (3922)
BALANCE SHEET
December 31, 1975

Assets

Cash	2,467
Cash In Hand of Paying Agent	218,025
Due From Municipalities	4,050,171

4,270,663

Liabilities, Reserves and Fund Balance

Bonds Payable	4,150,000
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Fund Balance	<u>120,663</u>
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4,270,663

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WATER SUPPLY SYSTEM (3922)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

Fund Balance - January 1, 1975	101,733	
	(7,235,675)	(7,133,942)

Add:

Revenue (Exhibit A-This Fund)	237,267	
Adjustments (List)		
75 - 911344	6,896,125	
76 - 904367	143,050	
76 - 904367	<u>218,025</u>	7,494,467

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)		239,862
Adjustments		

Fund Balance - December 31, 1975	<u><u>120,663</u></u>
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COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (3922)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>905</u>	
TOTAL			905	
<u>OTHER REVENUES</u>				
Bond Interest Payment			<u>236,362</u>	
TOTAL			236,362	

TOTAL REVENUE

237,267

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WATER SUPPLY SYSTEM (3922)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Services			<u>239,862</u>	
TOTAL			239,862	

TOTAL APPROPRIATIONS AND EXPENDITURES			<u>239,862</u>	
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FUND 3923: MUSKEGON COUNTY SEWAGE COLLECTION &
DISPOSAL SYSTEM #2 *

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKECON
MUSKEGON COUNTY SEWAGE COLLECTION (3923)
BALANCE SHEET
December 31, 1975

Assets

Cash 244,761

Due From Local Municipalities 1,996,175

2,240,936

Liabilities, Reserves and Fund Balance

Bonds Payable 2,150,000

Fund Balance 90,936

2,240,936

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION (3923)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	14,100
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Add:

Revenue (Exhibit A-This Fund)	230,792
Adjustments (List)	

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	153,956
Adjustments	

Fund Balance - December 31, 1975	<u>90,936</u>
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COUNTY OF MUSKEGON
 MUSKEGON COUNTY SEWAGE COLLECTION (3923)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER REVENUES</u>				
Bond Interest Payment			<u>230,792</u>	
TOTAL			<u>230,792</u>	

TOTAL REVENUE

230,792

COUNTY OF MUSKEGON
 MUSKEGON COUNTY SEWAGE COLLECTION (3923)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Services			<u>153,956</u>	
TOTAL			153,956	

TOTAL APPROPRIATIONS AND
EXPENDITURES

153,956

FUND 3924: MUSKEGON COUNTY SEWAGE COLLECTION & DISPOSAL SYSTEM #3

This fund is used to account for payments of principal and interest on the Long Term Debt. Generally, moneys for Debt Service Funds are supplied by General Fund Appropriations and/or Special Tax Levy specifically earmarked for the retirement of the debt.

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION & DISPOSAL SYSTEM #3 (3924)
BALANCE SHEET
December 31, 1975

Assets

Cash 42,005

Due From Local Municipalities 1,200,135

1,242,140

Liabilities, Reserves and Fund Balance

Bonds Payable 1,200,000

Fund Balance 42,140

1,242,140

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION & DISPOSAL SYSTEM #3 (3924)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 60,137
Adjustments (List)

Deduct:

Expenditures and Appropriations 17,997
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 42,140

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION & DISPOSAL SYSTEM #3 (3924)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>-0-</u>	
TOTAL			<u>-0-</u>	
<u>OTHER REVENUE</u>				
Bond Principal			<u>60,137</u>	
TOTAL			<u>60,137</u>	

TOTAL REVENUE

60,137

COUNTY OF MUSKEGON
 MUSKEGON COUNTY SEWAGE COLLECTION & DISPOSAL SYSTEM #3 (3924)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Treasurer - Debt Services			<u>17,997</u>	
TOTAL			17,997	

TOTAL APPROPRIATIONS AND
EXPENDITURES

17,997

CAPITAL PROJECT FUNDS

FUND 4140: MENTAL HEALTH CAPITAL PROJECTS

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operations of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

COUNTY OF MUSKECON
MENTAL HEALTH CAPITAL PROJECTS (4140)
BALANCE SHEET*
December 31, 1975

Assets

Cash 2,330

2,330

Liabilities, Reserves and Fund Balance

Fund Balance 2,330

2,330

*Balance Sheet audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MENTAL HEALTH CAPITAL PROJECTS (4140)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 2,330

Add:

Revenue (Exhibit A-This Fund) N/A
Adjustments (List)

Deduct:

Expenditures and Appropriations -0-
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 2,330

COUNTY OF MUSKEGON
 MENTAL HEALTH CAPITAL PROJECT (4140)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>HEALTH</u>				
Mental Health Construction			-0-	
TOTAL			-0-	

TOTAL APPROPRIATIONS AND
EXPENDITURES

FUND 4170: MEDICAL CARE FACILITY CONSTRUCTION

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operations of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

COUNTY OF MUSKEGON
MEDICAL CARE FACILITY CONSTRUCTION (4170)
BALANCE SHEET
December 31, 1975

Assets

Cash -0-

-0-

-0-

Liabilities, Reserves and Fund Balance

Accounts Payable

-0-

Fund Balance

-0-

-0-

COUNTY OF MUSKEGON
MEDICAL CARE FACILITY CONSTRUCTION (4170)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 (13,094)

Add:

Revenue (Exhibit A-This Fund) N/A
Adjustments (List)

Deduct:

Expenditures and Appropriations (13,094)
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975

-0-

COUNTY OF MUSKEGON
 MEDICAL CARE FACILITY CONSTRUCTION (4170)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For Year Ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>HEALTH</u>				
Medical Care Facility Construction			<u>(13,094)</u>	
TOTAL			(13,094)	

TOTAL APPROPRIATIONS AND
EXPENDITURES

(13,094)

FUND 4910: MUSKEGON COUNTY WASTEWATER CONSTRUCTION *

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operations of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MUSKEGON COUNTY WASTEWATER CONSTRUCTION (4910)
BALANCE SHEET
December 31, 1975

Assets

Cash 774,453

Due From Federal & State 1,383,500
Due From Other Funds 81,350

2,239,303

Liabilities, Reserves and Fund Balance

Promissory Notes Payable 1,090,721
Accounts Payable 9,730
Accrued Liabilities 6,572

Fund Balance 1,132,280

2,239,303

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WASTEWATER CONSTRUCTION (4910)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

Fund Balance - January 1, 1975	(1,660,474)	
	1,703,514	
Prior Year Audit Adj.	<u>(4,221)</u>	38,819

Add:

Revenue (Exhibit A-This Fund)	66,443	
Adjustments (List) 75-905391	1,660,473	
75-908316	14,517	
76-904418	<u>1,944,464</u>	3,685,897

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	133,961	
Adjustments 75-905391	744,667	
75-906425	1,660,473	
Adjusting Entry 75-912410	10,295	
75-906425	<u>43,040</u>	2,592,436

Fund Balance - December 31, 1975	<u><u>1,132,280</u></u>
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COUNTY OF MUSKEGON
MUSKEGON COUNTY WASTEWATER CONSTRUCTION (4910)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants & State Grants			<u>63,598</u>	
TOTAL			63,598	
<u>OTHER REVENUE</u>				
Miscellaneous			<u>630</u>	
TOTAL			630	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>2,215</u>	
TOTAL			2,215	
TOTAL REVENUES			<u><u>66,443</u></u>	

FUND 4911: MUSKEGON COUNTY WASTEWATER LAND ACQUISITION *

This fund is used to account for moneys spent in acquiring land for the County Wastewater site.

*This fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MUSKEGON COUNTY WASTEWATER LAND (4911)
BALANCE SHEET
December 31, 1975

Assets

Cash	-0-
Due From Federal	266,564
Contracts Receivable	18,575

285,139

Liabilities, Reserves and Fund Balance

Cash Overdraft	246,743
Accounts Payable	972

Fund Balance

37,424

285,139

COUNTY OF MUSKEGON
MUSKEGON COUNTY WASTEWATER LAND (4911)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 (44,361)

Add:

Adjustments (List)

75 -905390	22,003	
75 -908362	157,712	
76 -904405	<u>59,782</u>	239,497

Deduct:

Adjustments 76 - 904404		157,712
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Fund Balance - December 31, 1975 37,424

FUND 4912: WHITEHALL LEATHER SEWER CONSTRUCTION

This fund is a self balancing group of accounts used to account for monies spent for the construction of the Whitehall Leather Sewer System.

COUNTY OF MUSKEGON
WHITEHALL LEATHER SEWER SYSTEM (4912)
BALANCE SHEET
December 31, 1975

Assets

Cash	621,176
Due From Whitehall Leather Co.	24,000

645,176

Liabilities, Reserves and Fund Balance

Accounts Payable	143,501
Due to Public Improvement Fund	617,800

Fund Balance	<u>(116,125)</u>
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645,176

COUNTY OF MUSKEGON
WHITEHALL LEATHER SEWER SYSTEM (4912)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975

-0-

Add:

Revenue (Exhibit A-This Fund)
Adjustments (List)

27,376

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

143,501

Fund Balance - December 31, 1975

(116,125)

COUNTY OF MUSKEGON
 WHITEHALL LEATHER SEWER SYSTEM (4912)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF MONEY & PROPERTY</u>				
Interest Earned			<u>3,376</u>	
TOTAL			3,376	
<u>REIMBURSEMENTS</u>				
Whitehall Leather Co.			<u>24,000</u>	
TOTAL			24,000	

TOTAL REVENUES

-373-

27,376

COUNTY OF MUSKEGON
 WHITEHALL LEATHER SEWER SYSTEM (4912)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Whitehall Leather Sewer System			<u>143,501</u>	
TOTAL			143,501	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>143,501</u></u>	

FUND 4920: SEWAGE DISPOSAL SYSTEM #1

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operations of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

COUNTY OF MUSKEGON
SEWAGE DISPOSAL SYSTEM #1 (4920)
BALANCE SHEET*
December 31, 1975

Assets

Cash 15,537

15,537

Liabilities, Reserves and Fund Balance

Fund Balance 15,537

15,537

*Balance Sheet audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
SEWAGE DISPOSAL SYSTEM #1 (4920)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 15,170

Add:

Revenue (Exhibit A-This Fund)
Adjustments (List) 75 - 908358 367

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 15,537

FUND 4921: MUSKEGON COUNTY WATER SUPPLY SYSTEM #1 - Construction

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operations of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (4921)
BALANCE SHEET*
December 31, 1975

Assets

Cash 1,564,917

1,564,917

Liabilities, Reserves and Fund Balance

Accounts Payable 90,021

Fund Balance 1,474,896

*Balance Sheet audited by Alexander Grant & Co.

1,564,917

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (4921)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975		3,336,779
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Add:

Revenue (Exhibit A-This Fund)	106,497	
Adjustments (List)		
75 - 911381	721,600	
75 - 904366	<u>299,456</u>	1,127,553

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	2,086,780	
Adjustments		
75 - 911381	181,056	
76 - 904381	<u>721,600</u>	2,989,436

Fund Balance - December 31, 1975		<u><u>1,474,896</u></u>
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COUNTY OF MUSKEGON
 MUSKEGON COUNTY WATER SUPPLY SYSTEM (4921)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF PROPERTY AND MONEY</u>				
Interest Earned			<u>106,497</u>	
TOTAL			<u>106,497</u>	

TOTAL REVENUES

106,497

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM (4921)
Statement of Appropriations and Expenditures - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHERS</u>				
Wastewater System #1			<u>2,086,780</u>	
TOTAL			<u>2,086,780</u>	

TOTAL APPROPRIATIONS AND
EXPENDITURES

2,086,780

FUND 4922: MUSKEGON COUNTY WATER SUPPLY SYSTEM #2 - CONSTRUCTION

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operating of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM #2 - CONSTRUCTION (4922)
BALANCE SHEET
December 31, 1975

Assets

Cash 581,218

581,218

Liabilities, Reserves and Fund Balance

Accounts Payable 83,092

Fund Balance 498,126

581,218

COUNTY OF MUSKEGON
MUSKEGON COUNTY WATER SUPPLY SYSTEM #2 - CONSTRUCTION (4922)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	2,821,847	
Adjustment	<u>(76,700)</u>	2,745,147

Add:

Revenue (Exhibit A-This Fund)	65,108
Adjustments (List)	

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	2,312,129
Adjustments	

Fund Balance - December 31, 1975	<u><u>498,126</u></u>
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COUNTY OF MUSKEGON
 MUSKEGON COUNTY WATER SUPPLY SYSTEM #2 - CONSTRUCTION (4922)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF PROPERTY AND MONEY</u>				
Interest Earned			65,108	
TOTAL			65,108	

TOTAL REVENUES

65,108

COUNTY OF MUSKEGON
 MUSKEGON COUNTY WATER SUPPLY SYSTEM #2 - CONSTRUCTION (4922)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHERS</u>				
Water Supply System #2			<u>2,312,129</u>	
TOTAL			<u>2,312,129</u>	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

2,312,129

FUND 4923: MUSKEGON COUNTY SEWAGE DISPOSAL AND COLLECTION
SYSTEM #2 - CONSTRUCTION

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction. The balance is normally transferred to the Public Improvement Fund. Moneys for the operations of this fund are usually general obligation bonds, state or federal grants, and special vote of taxes or restricted contributions.

COUNTY OF MUSKECON
MUSKEGON COUNTY SEWAGE COLLECTION (4923)
BALANCE SHEET*
December 31, 1975

Assets

Cash

446,487

446,487

Liabilities, Reserves and Fund Balance

Fund Balance

446,487

*Balance Sheet audited by Alexander Grant & Co.

446,487

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION (4923)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 2,143,877

Add:

Revenue (Exhibit A-This Fund) 62,770
Adjustments (List)

Deduct:

Expenditures and Appropriations 1,529,422
(Exhibit B-This Fund)
Adjustments 76 - 904370 230,738 1,760,160

Fund Balance - December 31, 1975 446,487

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION (4923)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended <u>Budget</u>
<u>USE OF PROPERTY AND MONEY</u>				
Interest Earned			<u>62,770</u>	
TOTAL			62,770	

TOTAL REVENUES

62,770

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION (4923)
Statement of Appropriations and Expenditures - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHERS</u>				
Muskegon County Sewage Collection			<u>1,529,422</u>	
TOTAL			1,529,422	

TOTAL APPROPRIATIONS AND
EXPENDITURES

1,529,422

FUND 4924: MUSKEGON COUNTY SEWAGE DISPOSAL AND COLLECTION
SYSTEM #3 - CONSTRUCTION

This fund is a group of accounts used to account for moneys spent on the construction of the project. The life of this fund is limited to length of time required to do construction.

COUNTY OF MUSKECON
MUSKEGON COUNTY SEWAGE COLLECTION (4924)
BALANCE SHEET*
December 31, 1975

Assets

Cash 581,687

581,687

Liabilities, Reserves and Fund Balance

Accounts Payable 67,135

Fund Balance 514,552

581,687

*Balance Sheet audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION (4924)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975

-0-

Add:

Revenue (Exhibit A-This Fund)	25,110	
Adjustments (List) 75 - 908306	<u>1,200,000</u>	1,225,110

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	650,555	
Adjustments 76 - 904374	<u>60,003</u>	710,558

Fund Balance - December 31, 1975

514,552

COUNTY OF MUSKEGON
 MUSKEGON COUNTY SEWAGE COLLECTION (4924)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF PROPERTY AND MONEY</u>				
Interest Earned			<u>25,110</u>	
TOTAL			25,110	

TOTAL REVENUES

25,110

COUNTY OF MUSKEGON
MUSKEGON COUNTY SEWAGE COLLECTION (4924)
Statement of Appropriations and Expenditures - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHERS</u>				
Muskegon County Sewage Collection			<u>650,555</u>	
TOTAL			650,555	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>650,555</u></u>	

FUND 4930: PUBLIC IMPROVEMENT *

This fund is used to set aside moneys for anticipated projects. Surplus funds remaining from completion of bond approved projects and surplus appropriations fund this group of accounts.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
PUBLIC IMPROVEMENT (4930)
BALANCE SHEET
December 31, 1975

Assets

Due From Other Funds

617,800

617,800

Liabilities, Reserves and Fund Balance

Cash Overdraft

63,112

Land Contracts Payable

168,237

Fund Balance

386,451

617,800

COUNTY OF MUSKEGON
PUBLIC IMPROVEMENT (4930)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975		520,901
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Add:

Revenue (Exhibit A-This Fund)		337,730
Adjustments (List)		

Deduct:

Expenditures and Appropriations	176,300	
(Exhibit B-This Fund)		
Adjustments 76 - 902408	<u>295,880</u>	472,180

Fund Balance - December 31, 1975		<u><u>386,451</u></u>
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COUNTY OF MUSKEGON
 PUBLIC IMPROVEMENT (4930)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF PROPERTY AND MONEY</u>				
Interest Earned			50,894	
TOTAL			50,894	
<u>OTHER REVENUE</u>				
Appropriation From General Fund			286,836	
Bond Proceeds			---	
TOTAL			286,836	
TOTAL REVENUE			<u>337,730</u>	

COUNTY OF MUSKEGON
 PUBLIC IMPROVEMENT (4930)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHERS</u>				
Public Improvement			<u>176,300</u>	
TOTAL			176,300	

TOTAL APPROPRIATIONS AND EXPENDITURES 176,300

FUND 4960: CAPITAL IMPROVEMENTS

 This fund is used to set aside moneys for anticipated projects. Surplus funds are used to fund this group of accounts.

COUNTY OF MUSKECON
CAPITAL IMPROVEMENTS (4960)
BALANCE SHEET*
December 31, 1975

Assets

Cash 295,880

295,880

Liabilities, Reserves and Fund Balance

Fund Balance 295,880

*Balance Sheet audited by Alexander Grant & Co. 295,880

COUNTY OF MUSKEGON
CAPITAL IMPROVEMENTS (4960)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975

-0-

Add:

Revenue (Exhibit A-This Fund)

Adjustments (List)

76 - 902408

295,880

Deduct:

Expenditures and Appropriations

(Exhibit B-This Fund)

Adjustments

Fund Balance - December 31, 1975

295,880

ENTERPRISE FUNDS

FUND 5710:

SOLID WASTE MANAGEMENT

This fund was used to record the revenues received and the expenditures made for the operation of the Solid Waste System. Moneys for the operation of this fund were supplied by General Fund appropriations and revenues received for charges for the service.

COUNTY OF MUSKEGON
SOLID WASTE MANAGEMENT (5710)
BALANCE SHEET*
December 31, 1975

Assets

Accounts Receivable - General	77,581
Land Improvements and Additions	188,159
Allowance for Depreciation	(3,187)

262,553

Liabilities, Reserves and Fund Balance

Cash Overdraft	243,416
Due Other Funds	4,817
Capital Advance from General Fund	44,248

Fund Balance (29,928)

*Balance Sheet audited by Alexander Grant & Co. 262,553

COUNTY OF MUSKEGON
SOLID WASTE MANAGEMENT (5710)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 (91,526)

Add:

Revenue (Exhibit A-This Fund)	77,583	
Adjustments (List) 75 - 912416	<u>75,751</u>	153,334

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	89,342	
Adjustments 76 - 904406	<u>2,394</u>	91,736

Fund Balance - December 31, 1975 (29,928)

COUNTY OF MUSKEGON
 SOLID WASTE MANAGEMENT (5710)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER REVENUE</u>				
Disposal Solid Waste			<u>77,583</u>	
TOTAL			77,583	

TOTAL REVENUE

77,583

COUNTY OF MUSKEGON
 SOLID WASTE MANAGEMENT (5710)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Solid Waste Management			<u>89,342</u>	
TOTAL			89,342	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

FUND 5810:

AIRPORT

This fund is used to record the revenues received and the expenditures made for the operation of an airport owned by the County. This fund will have fixed assets recorded within the fund and depreciation will be charged. Moneys for the operation of this fund are supplied by sale of revenue bonds for the purchase of the fixed assets, advance or loan from General Fund, hanger rentals, landing fees and other rental or service charges.

COUNTY OF MUSKEGON
AIRPORT (5810)
BALANCE SHEET*
December 31, 1975

<u>Assets</u>	
<u>Current Assets</u>	
Petty Cash	150
Accounts Receivable	33,928
Prepaid Expenses	14,038
<u>Property And Equipment</u>	
Land Improvements	2,167,565
Buildings	1,745,491
Machinery and Equipment	207,244
	<u>4,120,300</u>
Less Accumulated Depreciation	1,893,648
	<u>2,226,652</u>
Land	2,147,707
	4,374,359
	<hr/>
	<u>4,422,475</u>
 <u>Liabilities and Equity</u>	
<u>Current Liabilities</u>	
Accounts Payable	10,697
Cash Overdraft	41,146
 <u>Contributions In Aid of Construction</u>	
Federal Government	1,483,994
State Government	358,654
Muskegon County	2,411,115
Private Sources	120,597
	<u>4,374,360</u>
Accumulated Deficit	(3,728)
	<hr/>
	<u>4,422,475</u>

*Balance Sheet audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
 AIRPORT (5810)
 ANALYSIS OF CHANGES IN FUND BALANCE
 For year ended December 31, 1975

Retained Earnings - January 1, 1975		1,913
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Add:

Revenue (Exhibit A-This Fund)	415,056	
Adjustments (List) 76 - 904389	<u>5,660</u>	420,716

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	419,501	
Adjustments 75 - 901335	1,911	
76 - 904387	<u>4,945</u>	426,357

Retained Earnings - December 31, 1975		<u><u>(3,728)</u></u>
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COUNTY OF MUSKEGON
AIRPORT (5810)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>FINES AND FORFEITS</u>				
Ordinance Fines & Cost			56	
TOTAL			56	
<u>USE OF MONEY AND PROPERTY</u>				
Rent			79,991	
TOTAL			79,991	
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants			26,431	
TOTAL			26,431	
<u>CHARGES FOR CURRENT SERVICES</u>				
Airport Services			31,087	
Airport - Field Use			108,712	
TOTAL			139,799	
<u>OTHER REVENUE</u>				
Sale of Scrap			25	
Airport Commissions			80,950	
Appropriations From General Fund			79,831	
TOTAL			160,806	
<u>REIMBURSEMENTS</u>				
Reimbursement - Airport Motor Fuel			1,440	
Insurance and Bond Recovery			357	
TOTAL			1,797	

COUNTY OF MUSKEGON
 AIRPORT (5810)
 Statement of Revenues - Estimated and Actual
 For Year Ended December 31, 1975
 (continued)

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REFUNDS</u>				
Refunds - General			2,165	
Insurance & Safety Bond Premium Refunds			<u>4,011</u>	
TOTAL			6,176	

TOTAL REVENUES

-426-

415,056

FUND 5880: MUSKEGON AREA TRANSIT SYSTEM *

This fund is used to account for revenues received and expenditures made for the operation of the County-owned transportation system. Moneys for the operation of this system are supplied by advance from General Fund, charges to users of the system, and federal and state grants.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
MUSKEGON AREA TRANSIT SYSTEM (5880)
BALANCE SHEET
June 30, 1975

Assets

Petty Cash	550
Due From State & Federal Agencies	133,640
Prepaid Insurance	3,374

137,564

Liabilities, Reserves and Fund Balance

Unaudited Accounts Payable	12,778
Due to County General Fund	127,345
Accrued Payroll	22,794
Deferred Revenues	32,968

County Contribution	20,000
State Contributions	48,396
Retained Earnings	(126,717)

137,564

COUNTY OF MUSKEGON
MUSKEGON AREA TRANSIT SYSTEM (5880)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended June 30, 1975

Fund Balance - July 1, 1975 (56,194)

Add:

Revenue (Exhibit A-This Fund) 362,878
Adjustments (List)

Deduct:

Expenditures and Appropriations 433,401
(Exhibit B-This Fund)
Adjustments

Retained Earnings - June 30, 1975 (126,717)

COUNTY OF MUSKEGON
 MUSKEGON AREA TRANSIT SYSTEM (5880)
 Statement of Revenues - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal Grants - Highway & Street			137,073	
State Grants - Highway & Street			126,315	
Local Operating Assistance			<u>65,935</u>	
TOTAL			329,323	
<u>CHARGES FOR CURRENT SERVICES</u>				
Fares			<u>33,555</u>	
TOTAL			33,555	
TOTAL REVENUES			<u>362,878</u>	

COUNTY OF MUSKEGON
 MUSKEGON AREA TRANSIT SYSTEM (5880)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended June 30, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHERS</u>				
Muskegon Area Transit System			433,401	
TOTAL			433,401	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u>433,401</u>	

FUND 5920: WASTEWATER MANAGEMENT OPERATION *

This fund is used to record the revenues received and expenditures made for the operation of the Wastewater System. Fixed assets are recorded within the fund and depreciation is charged. Moneys for the operation of this fund are supplied by advance from the General Fund, sale of revenue bonds, charges to the users of the system, and state and federal grants.

*This fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
WASTEWATER MANAGEMENT OPERATION (5920)
BALANCE SHEET
December 31, 1975

Assets

Cash	150
Federal & State Grants	478,159
User Fees Receivable	253,227
Due From Other Funds	4,816
Inventories	248,555
Prepaid Expenses	37,452
Lagoons & Other Land Improvements	7,985,303
Buildings	221,309
Machinery & Equipment	759,098
Wastewater Collection & Distribution System	23,715,557
Capitalized Interest & Engineering Costs	3,147,290
Accumulated Depreciation	(1,949,005)
Land	6,605,878
Deferred Loan Issue Costs	180,906
	<hr/>
	<u>41,688,695</u>

Liabilities, Reserves and Fund Balance

Cash Overdraft	934,464
Advances From Users	140,483
Accounts Payable	238,304
Accrued Liabilities	87,793
Long-Term Debt	15,425,000
Contributions in Aid of Construction	27,273,516
Retained Earnings	(2,410,865)
	<hr/>
	<u>41,688,695</u>

COUNTY OF MUSKEGON
WASTEWATER MANAGEMENT OPERATION (5920)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	(937,140)
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Add:

Revenue (Exhibit A-This Fund)		2,439,559	
Adjustments (List)			
75 - 903311	72		
75 - 905365	259		
75 - 907367	1,167,925		
75 - 908336	6,336		
75 - 905392	937,140		
75 - 912424	35,004		
75 - 912572	2,785		
76 - 904431	<u>217,514</u>	2,367,035	<u>4,806,594</u>

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)		1,785,863	
Adjustments			
75 - 905368	2,815		
75 - 907368	56,932		
75 - 905392	2,128,491		
76 - 904428	2,221,761		
76 - 904424	<u>84,457</u>	4,494,456	<u>6,280,319</u>

Fund Balance - December 31, 1975	<u><u>(2,410,865)</u></u>
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COUNTY OF MUSKEGON
 WASTEWATER MANAGEMENT OPERATIONS (5920)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>REVENUE FROM OTHER AGENCIES</u>				
Federal & State Grants			182,669	
TOTAL			182,669	
<u>OTHER REVENUES</u>				
Farm Produce			557,760	
Miscellaneous			<u>967</u>	
TOTAL			558,727	
<u>CHARGES FOR CURRENT SERVICES</u>				
Collection of Wastewater - User Fees			1,690,475	
Lab Fees			<u>7,688</u>	
TOTAL			1,698,163	
TOTAL REVENUES			<u>2,439,559</u>	

COUNTY OF MUSKEGON
 WASTEWATER MANAGEMENT OPERATIONS (5920)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Wastewater Management & Administration			153,258	
Agricultural Operations			195,512	
Wastewater Lab			182,040	
Wastewater Operations & Maintenance			1,136,765	
Other			28,951	
Depreciation on Machinery & Equipment			<u>89,337</u>	
TOTAL			1,785,863	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

1,785,863

INTRAGOVERNMENTAL SERVICE FUNDS

FUND 6010:

DRAIN REVOLVING

This fund is used to account for moneys which are advanced for engineering and survey work on new drains, and to do service work on established drains. This fund is reimbursed by the drain fund as assessments are made and collected for the specific drains involved. This fund is permitted by Section 271.1 of the compiled laws of 1970 and is required by the State Department of Treasury in those Counties which advance funds for preliminary drain expenses. Moneys for the operations of this fund are supplied by advances from the General Fund and reimbursements to that fund as assessments are collected.

COUNTY OF MUSKEGON
DRAIN REVOLVING (6010)
BALANCE SHEET
December 31, 1975

Assets

Cash	160
Unlevied Assessments Receivables (Drain)	61,340

61,500

Liabilities, Reserves and Fund Balance

Capital Advance From General Funds	61,500
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Fund Balance

61,500

FUND 6162: DELINQUENT TAX REVOLVING FUND 1972*

This fund is used to account for moneys advanced by the County to pay other local taxing units and various County funds for their delinquent taxes. Moneys for the operation of this fund are supplied by advances from General Fund, borrowing as provided for by Act 144 of 1972 (borrowing must be approved by the Municipal Finance Commission), and delinquent tax collections including interest and collection fees.

*This fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING FUND (6162)
BALANCE SHEET
December 31, 1975

Assets

Cash	683,284
Delinquent Taxes Receivable	136,447

819,731

Liabilities, Reserves and Fund Balance

Accrued Interest Payable	25,982
Tax Anticipation Notes Payable	655,000

Fund Balance	<u>138,749</u>
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819,731

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING (6162)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	67,797
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Add:

Revenue (Exhibit A-This Fund)	174,938	
Adjustments (List) 75 - 911349	655,000	
76 - 904390	<u>1,000</u>	830,938

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	759,986
Adjustments	

Fund Balance - December 31, 1975	<u>138,749</u>
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COUNTY OF MUSKEGON
 DELINQUENT TAX REVOLVING FUND (6162)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>TAXES</u>				
Interest on Taxes			104,195	
Penalties on Taxes			34,279	
Expense of Sale			<u>7,922</u>	
TOTAL			146,396	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>28,542</u>	
TOTAL			28,542	
TOTAL REVENUES			<u><u>174,938</u></u>	

COUNTY OF MUSKEGON
 DELINQUENT TAX REVOLVING FUND (6162)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Interest Expense			<u>759,986</u>	
TOTAL			<u>759,986</u>	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>759,986</u></u>	

FUND 6163: DELINQUENT TAX REVOLVING FUND 1973*

This fund is used to account for moneys advanced by the County to pay other local taxing units and various County funds for their delinquent taxes. Moneys for the operation of this fund are supplied by advances from General Fund, borrowing as provided for by Act 144 of 1972 (borrowing must be approved by the Municipal Finance Commission), and delinquent tax collections including interest and collection fees.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKECON
DELINQUENT TAX REVOLVING (6163)
BALANCE SHEET
December 31, 1975

Assets

Cash	680,285
Taxes Receivable - Delinquent	923,024

1,603,309

Liabilities, Reserves and Fund Balance

Accrued Interest Payable	59,850
Tax Anticipation Notes Payable	1,520,000

Fund Balance	<u>23,459</u>
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1,603,309

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING (6163)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 124,161

Add:

Revenue (Exhibit A-This Fund)	132,893	
Adjustments (List)		
75 - 911350	<u>1,520,000</u>	1,652,893

Deduct:

Expenditures and Appropriations	998,595	
(Exhibit B-This Fund)		
Adjustments 76 - 904391	<u>755,000</u>	1,753,595

Fund Balance - December 31, 1975 23,459

COUNTY OF MUSKEGON
 DELINQUENT TAX REVOLVING FUND (6163)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>TAXES</u>				
Interest on Taxes			61,824	
Penalties on Taxes - Collection			<u>31,401</u>	
TOTAL			93,225	
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>39,668</u>	
TOTAL			39,668	
TOTAL REVENUE			<u><u>132,893</u></u>	

COUNTY OF MUSKEGON
 DELINQUENT TAX REVOLVING FUND (6163)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Treasurer			<u>998,595</u>	
TOTAL			998,595	
TOTAL APPROPRIATIONS AND EXPENDITURES			<u><u>998,595</u></u>	

FUND 6164: DELINQUENT TAX REVOLVING FUND 1974 *

This fund is used to account for moneys advanced by the County to pay other local taxing units and various County funds for their delinquent taxes. Moneys for the operation of this fund are supplied by advances from General Fund, borrowing as provided for by Act 144 of 1972 (borrowing must be approved by the Municipal Finance Commission), and delinquent tax collections including interest and collection fees.

*This Fund audited by Alexander Grant and Co.

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING FUND (6164)
BALANCE SHEET
December 31, 1975

Assets

Cash	1,729,255
Taxes Receivable (Delinquent)	1,947,082

3,676,337

Liabilities, Reserves and Fund Balance

Accrued Interest Payable	32,545
Tax Anticipation Notes Payable	3,570,000

Fund Balance	<u>73,792</u>
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3,676,337

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING (6164)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 40

Add:

Revenue (Exhibit A-This Fund)	158,915	
Adjustments (List)		
75 - 911351	3,570,000	
76 - 904392	<u>792</u>	3,729,707

Deduct:

Expenditures and Appropriations (Exhibit B-This Fund)	53,410	
Adjustments		
76 - 904392	3,570,000	
76 - 904393	<u>32,545</u>	3,655,955

Fund Balance - December 31, 1975 73,792

COUNTY OF MUSKEGON
 DELINQUENT TAX REVOLVING (6164)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	Actual Compared to Amended Budget
<u>OTHER</u>				
Treasurer			<u>53,410</u>	
TOTAL			53,410	

TOTAL APPROPRIATIONS AND EXPENDITURES 53,410

FUND 6165: DELINQUENT TAX REVOLVING FUND 1975 *

This fund is used to account for moneys advanced by the County to pay other local taxing units and various County funds for their delinquent taxes. Moneys for the operation of this fund are supplied by advances from General Fund, borrowing as provided for by Act 144 of 1972 (borrowing must be approved by the Municipal Finance Commission), and delinquent tax collections including interest and collection fees.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING (6165)
BALANCE SHEET
December 31, 1975

Assets

Cash 1,417

1,417

Liabilities, Reserves and Fund Balance

Accounts Payable 1,363

Fund Balance 54

1,417

COUNTY OF MUSKEGON
DELINQUENT TAX REVOLVING (6165)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 -0-

Add:

Revenue (Exhibit A-This Fund) 54
Adjustments (List)

Deduct:

Expenditures and Appropriations
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 54

COUNTY OF MUSKEGON
 DELINQUENT TAX REVOLVING (6165)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>TAXES</u>				
Penalties on Taxes - Collection			<u>54</u>	
TOTAL			54	

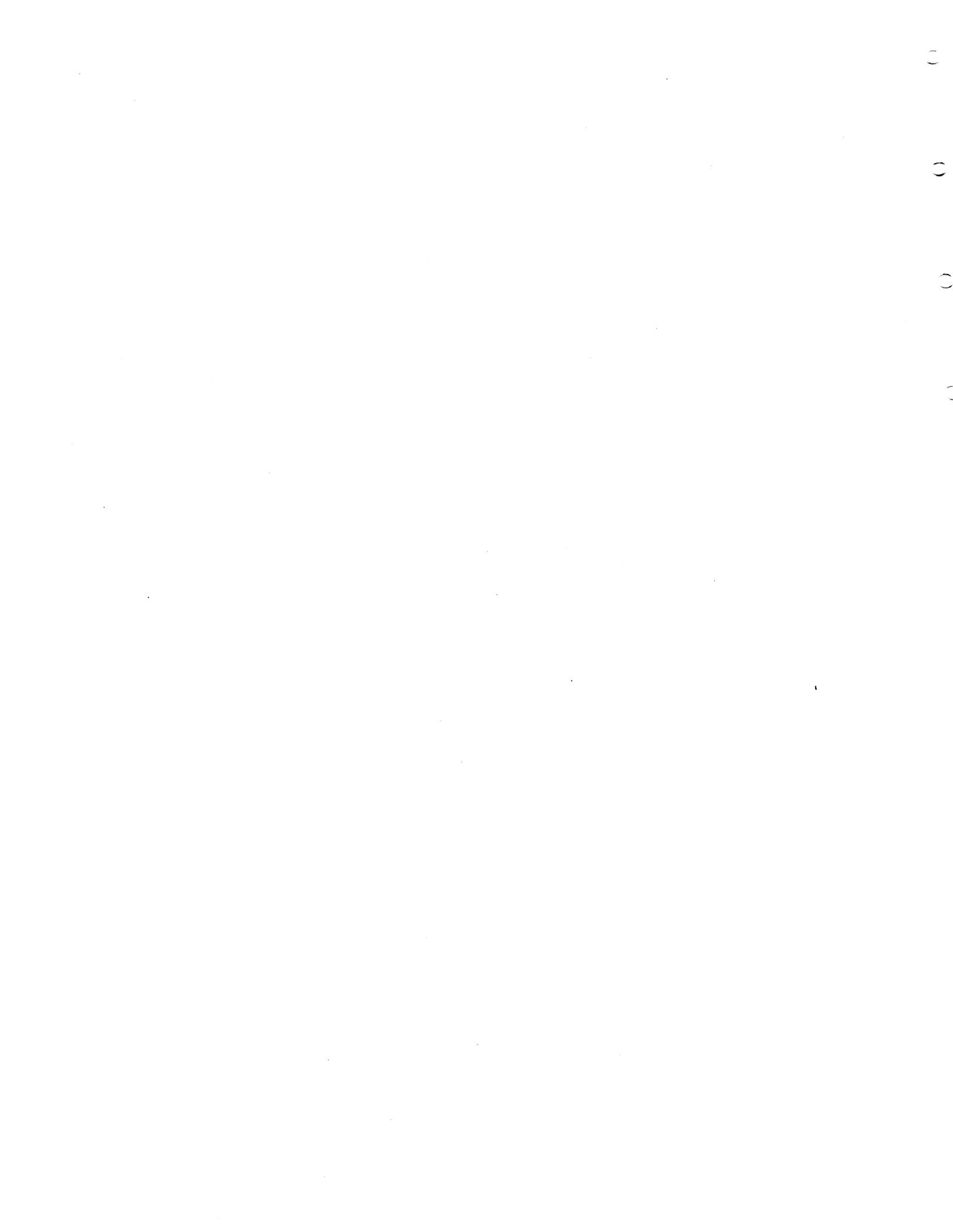
TOTAL REVENUES

54

FUND 6330:

CENTRAL STORES

This fund is used to account for moneys used for the operation of Central Stores Purchasing Department. Moneys for the operation of this fund are supplied by advances from General Fund and reimbursements from operating funds using the Central Stores.



COUNTY OF MUSKEGON
CENTRAL STORES FUND (6330)
BALANCE SHEET*
December 31, 1975

Assets

Cash	20,651
Accounts Receivable	40
Inventory of Stores	18,938

39,629

Liabilities, Reserves and Fund Balance

Accounts Payable	9,629
Capital Advance From General Fund	30,000

Fund Balance

-0-

*Balance Sheet audited by Alexander Grant & Co.

39,629

FUND 6770:

SELF INSURANCE *

This fund was created by the Board of Commissioners for the purpose of insurance protection. It is financed by appropriations or contributions from other funds. Any losses not covered by separate insurance policies are paid through this fund.

*This Fund audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
SELF INSURANCE FUND (6770)
BALANCE SHEET
December 31, 1975

Assets

Cash 697,071

697,071

Liabilities, Reserves and Fund Balance

Accounts Payable 40,468
Due Other Fund 275,000

Fund Balance 381,603

697,071

COUNTY OF MUSKEGON
SELF INSURANCE FUND (6770)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975 23,286

Add:

Revenue (Exhibit A-This Fund) 456,978
Adjustments (List)

Deduct:

Expenditures and Appropriations 98,661
(Exhibit B-This Fund)
Adjustments

Fund Balance - December 31, 1975 381,603

COUNTY OF MUSKEGON
 SELF INSURANCE FUND (6770)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL SERVICES ADMINISTRATION</u>				
Accounting Dept.			<u>98,661</u>	
TOTAL			98,661	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

TRUST AND AGENCY FUNDS

FUND 7010:

TRUST AND AGENCY FUND

This fund was set up for the purpose of accounting for moneys which are held by the County in the capacity of a trustee. Moneys for this fund are supplied by current tax collection, delinquent tax collections, payroll deductions and all other money held in trust.

COUNTY OF MUSKEGON
TRUST & AGENCY FUND (7010)
Balance Sheet *
December 31, 1975

ASSETS

Cash	860,618
Accounts Receivable	404

861,022

LIABILITIES, RESERVES AND FUND BALANCE

District Court Local Ordinance Fines & Costs	83,639
Due To State of Michigan	117,838
Due To Federal	4,753
Payroll Deductions - (Savings Bond)	(64)
Due To Intermediate School	1,258
Due To Special Education	3,482
Due To School Within County	5,790
Bonds Payable	26,257
Court Orders Payable	1,750
Escheat Money	15,575
Patient and Inmate Trust Money	17,237
Restitution Payable	2,540
Undistributed Tax Collections	578,544
Other Current Liabilities - Plat	(40)
Garnishments	2,463

861,022

*Balance Sheet audited by Alexander Grant & Co.

FUND 7110:

CEMETERY TRUST

This fund is used to account for moneys held in trust by the County for the perpetual care of certain cemetery lots. Moneys for this fund are supplied by individuals who give the moneys for this special purpose and interest received from the investment of these moneys.

COUNTY OF MUSKEGON
CEMETERY TRUST FUND (7110)
BALANCE SHEET *
December 31, 1975

Assets

Cash 5,548

5,548

Liabilities, Reserves and Fund Balance

Contributions From Private Sources 5,548

5,548

*Balance Sheet audited by Alexander Grant & Co.

COUNTY OF MUSKEGON
CEMETERY TRUST FUND (7110)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Contributions from Private Sources - January 1, 1975 5,599

Add:

Revenue (Exhibit A-This Fund) 123
Adjustments (List)

Deduct:

Expenditures and Appropriations 174
(Exhibit B-This Fund)
Adjustments

Contributions from Private Sources - December 31, 1975 5,548

COUNTY OF MUSKEGON
 CEMETERY TRUST FUND (7110)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF MONEY AND PROPERTY</u>			<u>123</u>	
Interest Earned				
TOTAL			123	

TOTAL REVENUES

123

COUNTY OF MUSKEGON
 CEMETERY TRUST FUND (7110)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY GOVERNMENT</u>				
Cemetery Trust			<u>174</u>	
TOTAL			174	

TOTAL APPROPRIATIONS AND
EXPENDITURES

174

FUND 7150:

MEDICAL CARE FACILITY ENDOWMENT

This fund is used to account for moneys placed in the fund for the purpose of the Medical Care Facility. Moneys for this fund are received from individuals or estates for a specific purpose. They are held in trust and paid out or transferred in accordance with instructions received at the time of the deposit.

COUNTY OF MUSKECON
MEDICAL CARE FACILITY ENDOWMENT (7150)
BALANCE SHEET*
December 31, 1975

Assets

Cash	4,906
Certificates of Deposit	35,000

39,906

Liabilities, Reserves and Fund Balance

Fund Balance	39,906
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*Balance Sheet audited by Alexander Grant & Co.

39,906

COUNTY OF MUSKEGON
MEDICAL CARE FACILITY ENDOWMENT (7150)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Contributions From Private Sources 53,304

Add:

Revenue (Exhibit A-This Fund) 2,345
Adjustments (List)

Deduct:

Expenditures and Appropriations 15,743
(Exhibit B-This Fund)
Adjustments

Contributions From Private Sources 39,906

COUNTY OF MUSKEGON
MEDICAL CARE FACILITY ENDOWMENT (7150)
Statement of Revenues - Estimated & Actual
For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>USE OF MONEY AND PROPERTY</u>				
Interest Earned			<u>2,345</u>	
TOTAL			<u>2,345</u>	

TOTAL REVENUES

2,345

COUNTY OF MUSKEGON
 MEDICAL CARE FACILITY ENDOWMENT (7150)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>GENERAL COUNTY</u>				
Medical Care Trust			<u>15,743</u>	
TOTAL			<u>15,743</u>	

TOTAL APPROPRIATIONS AND
 EXPENDITURES

15,743

FUND 7210:

LIBRARY PENAL FINES

This fund is used to account for moneys which are received from the courts for fines they have imposed for State Law violations. This fund is required by Act 286 of the Public Acts of 1961 and, for this reason, required by the State Department of Treasury.

COUNTY OF MUSKEGON
LIBRARY PENAL FINES (7210)
BALANCE SHEET*
December 31, 1975

Assets

Cash 69,003

69,003

Liabilities, Reserves and Fund Balance

Undistributed Federal Receipts 69,003

Fund Balance

69,003

*Balance Sheet audited by Alexander Grant & Co.

SPECIAL ASSESSMENT FUNDS

FUND 8010:

DRAIN

This fund is used to account for moneys used to construct and maintain County drains. Moneys for the operation of this fund are supplied by special assessment against the property owners benefited and appropriations from the General Fund.

COUNTY OF MUSKEGON
DRAIN FUND (8010)
BALANCE SHEET
December 31, 1975

Assets

Cash 208,139

208,139

Liabilities, Reserves and Fund Balance

Fund Balance 208,139

208,139

COUNTY OF MUSKEGON
DRAIN FUND (8010)
ANALYSIS OF CHANGES IN FUND BALANCE
For year ended December 31, 1975

Fund Balance - January 1, 1975	203,303	
Adjustment	<u>1,500</u>	204,803

Add:

Revenue (Exhibit A-This Fund)		87,960
Adjustments (List)		

Deduct:

Expenditures and Appropriations		84,624
(Exhibit B-This Fund)		
Adjustments		

Fund Balance - December 31, 1975		<u><u>208,139</u></u>
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COUNTY OF MUSKEGON
 DRAIN FUND (8010)
 Statement of Revenues - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER REVENUE</u>				
Revenue Control			<u>87,960</u>	
TOTAL			87,960	

TOTAL REVENUES

87,960

COUNTY OF MUSKEGON
 DRAIN FUND (8010)
 Statement of Appropriations and Expenditures - Estimated & Actual
 For year ended December 31, 1975

	<u>Original Budget</u>	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Compared to Amended Budget</u>
<u>OTHER</u>				
Drain			<u>84,624</u>	
TOTAL			84,624	

TOTAL APPROPRIATIONS AND
EXPENDITURES