

**COMPREHENSIVE**

**ANNUAL**

**FINANCIAL**

**REPORT**

**MUSKEGON COUNTY, MICHIGAN**



**for the year ended December 31, 1980**

INTRODUCTORY SECTION

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

MUSKEGON COUNTY, MICHIGAN

for the year ended December 31, 1980

## BOARD OF COMMISSIONERS

JOHN HALMOND, CHAIRMAN

DAVID G. BRINGEDAHL  
JOHN R. CAMPBELL  
ALFRED C. FAIRCHILD  
JACOB O. FUNKHOUSER  
RAYMOND A. GRENNAN

HERMAN IVORY  
JOSEPH JURICK  
HAROLD KOEKKOEK  
DONALD NUTT  
CLARK H. RAGER

## COUNTY ADMINISTRATOR

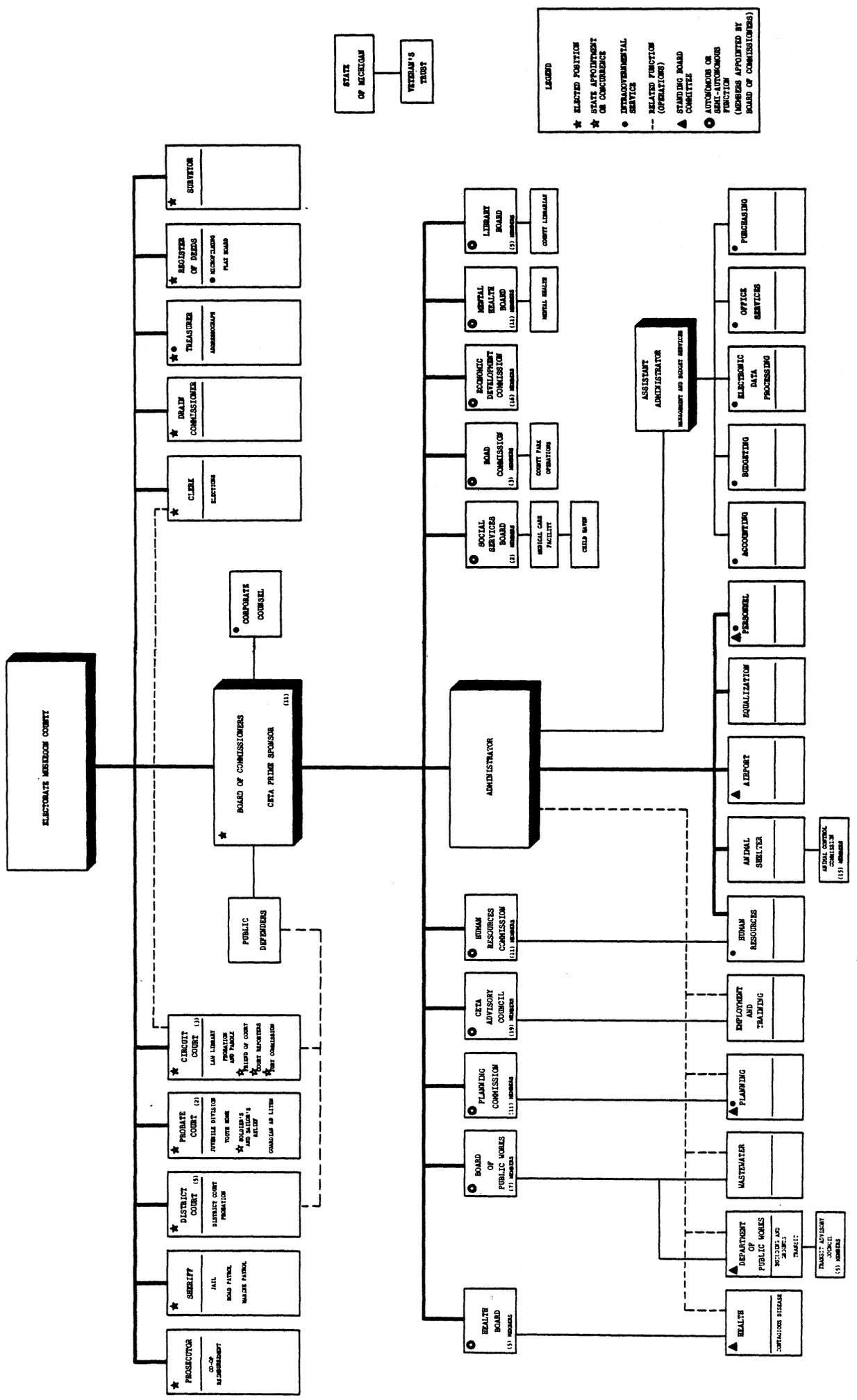
RALPH W. PRECIOUS

Assistant Administrator  
of Management & Budget  
FRANK BEDNAREK

Accounting Director  
KURT W. HUMPHREY

Independent Accountants  
ARTHUR ANDERSEN & CO.

# 1980 ORGANIZATION CHART



LEGEND

- ★ ELECTED POSITION
- ☆ APPOINTED OR COMMISSIONED
- ADVISORY BOARD OR SERVICE
- RELATED FUNCTION (OPERATIONS)
- ▲ STANDING BOARD COMMITTEE
- AUTONOMOUS OR SEMI-AUTONOMOUS (MEMBERS APPOINTED BY BOARD OF COMMISSIONERS)

STATE OF MICHIGAN  
VETERAN'S TRUST

ANIMAL CONTROL  
COMMISSION (15) MEMBERS

PARISH ADVISORY  
COMMITTEE (15) MEMBERS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

December 31, 1980

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# County of Muskegon

## BOARD OF COMMISSIONERS

John Halmond, Chairman  
Raymond Grennan, Vice-Chairman  
David G. Bringedahl  
John R. Campbell  
Alfred C. Fairchild  
Jacob O. Finkhouser  
Herman Ivory  
Joseph Jurick  
Harold Koelkoek  
Donald Nutt  
Clark H. Rager

## ACCOUNTING DEPARTMENT COUNTY BUILDING 616-724-6206 — MUSKEGON, MICHIGAN 49442

R.W. Precious, County Administrator  
F. Bednarek, Assistant Administrator

K.W. Humphrey, Accounting Director

April 1, 1981

Honorable John Halmond, Chairman and Members,  
Muskegon County Board of Commissioners  
County of Muskegon  
Muskegon, Michigan

Dear Sirs:

The Comprehensive Annual Financial Report of the County of Muskegon for the fiscal years ending December 31, 1980 and September 30, 1980 is submitted herewith. This report includes financial statements and supplemental financial information audited by Arthur Andersen & Co., an independent firm of certified public accountants.

The financial statements have been prepared in compliance with applicable State statutes and generally accepted accounting principles as stated in Governmental Accounting, Auditing, and Financial Reporting (GAAFR).

### General

The County of Muskegon maintained its sound financial position during 1980 even though Michigan's economy continues to suffer a severe downturn. Sound management practices and financial controls account for the County's successful operations.

The year resulted in many program developments which not only impact current operations, but the future of Muskegon County, including the following:

- . Started construction of a new \$3,500,000 Mental Health In-Patient facility, financed through a referendum approved general obligation bond issue.
- . Assisted in providing several small business loans targeted to aid in employment retention and expansion.
- . Received a \$388,000 Economic Development Administration weatherization grant to make the county building more energy efficient by providing increased insulation and improved ventilation.

- . Acquired new data processing equipment to enhance the County's informational and systems needs by providing telecommunication capabilities.
- . Received an Environmental Protection Agency feasibility study grant to report on the economics of producing alcohol from the Wastewater corn crop to potentially generate increased revenues, offsetting rising user costs.
- . Purchased several capital equipment items to make operations more efficient and productive, including a new elevator system for the county building, additional microfilm equipment, and several pieces of heavy equipment for the Solid Waste Management program.

General Governmental Revenues

Revenues for the County in the general and special revenue funds totaled \$28,888,121, a 3% increase over last year. The major sources of these revenues were property taxes, \$6,201,000; intergovernmental receipts, \$15,210,000; and charges for services, \$4,556,000. General governmental revenues are as follows:

<u>Revenue Source</u>	<u>Amount (Thousands)</u>	<u>Percent of Total</u>	<u>Increase (Decrease) Over 1979 (Thousands)</u>
Taxes	\$ 6,201	21.4%	\$ 527
Licenses and permits	134	.5	3
Intergovernmental revenue	15,210	52.6	(659)
Charges for services	4,556	15.8	167
Fines and forfeitures	516	1.8	(50)
Investment income	1,151	4.0	265
Rentals	141	.5	58
Reimbursements	791	2.7	482
Other revenues	188	.7	56
	<u>\$28,888</u>	<u>100.0%</u>	<u>\$ 849</u>

Intergovernmental revenue has decreased over 22% in the last two years primarily due to reductions in the Comprehensive Employment and Training Act (CETA) funding. Although some intergovernmental funds reveal increased revenues, the real effect of the dollar increase weighed against inflation, has resulted in General Fund expenditure increases to support many of these activities. The following major activities of the County support this analysis.

<u>Department</u>	<u>Total Revenue Increase (Thousands)</u>		<u>Total General Fund Increase (Thousands)</u>	
Health	\$128	9%	\$ 97	22%
Medical Care	169	6	118	82
Child Care	101	20	244	72
Mental Health	133	7	57	47

Investment income continues to play a growing role in the revenue picture, but doesn't offset the negative effects of inflation and the decline in intergovernmental receipts. Prudent financial management however, has enabled the County to deliver balanced services even though at lesser levels than in past years.

General Governmental Expenditures

Expenditures for the County's General and Special Revenue Funds totaled \$29,119,071, a 3.7% increase over last year. The County is quite dependent on State and Federal grants-in-aid for support. Local public health and welfare expenditures amounted to \$17,153,000 or 58.9% of expenditures. A summary of all expenditures is as follows:

	Amount (Thousands)	Percent of Total	Increase (Decrease) Over 1979 (Thousands)
Legislative	\$ 132	.5%	\$ (1)
Judicial	2,148	7.4	117
General county government	4,632	15.9	678
Public safety	3,286	11.3	587
Health and Mental Health	10,029	34.4	626
Welfare	7,124	24.5	(1,181)
Culture	570	1.9	53
Recreation	108	.3	49
Other	24	.1	(19)
Capital outlay	932	3.2	126
Debt service principal	134	.5	1
	<u>\$29,119</u>	<u>100.0%</u>	<u>\$ 1,036</u>

Although the above analysis provides good information, the trend of the expenditures can be better analyzed by evaluating the following three year table which illustrates significant segments:

	(Thousands)			
	1978 Amount	1979 Amount	1980 Amount	1980 Increase (Decrease) Over 1978
Judicial	\$ 1,826	\$2,031	\$ 2,148	\$ 322 17.6 %
General county gov't.	4,491	3,954	4,632	141 3.1
Public safety	2,441	2,699	3,286	845 34.6
Health and Mental Health	9,035	9,403	10,029	994 11.0
Welfare	10,879	8,305	7,124	(3,755) (34.5)

This comparison shows Public Safety expenditures increased significantly over the three years, mitigating inflationary impact. Judicial and Health increases were moderate. General government expenditures were slightly increased and well below the inflation rate.

Welfare expenditures were curtailed dramatically, reflecting significant reductions in Federal and State programming via grants-in-aid for these activities.

### Debt Structure

The ratio of net general bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the County's debt position. The County's valuation was \$1,053,811,830. The County's debt was \$64,882,338. The ratio of debt to assessed value was 6.1%. The debt per capita was \$411.71. This compares to the previous year of 6.6% and \$397.04, respectively. This increase is accounted for by an increase in the outstanding value of short-term tax notes and a \$3,500,000 bond issue for construction of a new Mental Health In-Patient facility.

The County's debt is largely composed of bonds issued for water, sewers, and sanitary treatment facilities and amounts to \$50,665,171. This debt is considered self-supporting since user payments are pledged to retirement.

Delinquent tax notes are the next largest debt totaling \$10,680,000. These notes are issued to pay local units their respective outstanding taxes as of March 1 of each year. Delinquent tax collections are pledged to their repayment and if the taxes are not paid within three years the property is sold to pay the taxes.

The remaining debt was issued for the purpose of building a Mental Health In-Patient facility totaling \$3,500,000. A portion of in-patient fees are pledged to the repayment of this debt. If such fees are not sufficient, however, the County has full ad valorem taxing powers to assure repayment.

### Enterprise Operations

Of the four Enterprise Funds of the County, only the Solid Waste System had net income in 1980 amounting to \$68,000. The Transit System maintained its required zero income, zero loss level, the Airport lost \$11,000 and the Wastewater System lost \$237,000. Retained Earnings for the Enterprise Funds in 1980 were as follows:

	<u>Solid Waste</u>	<u>Airport</u>	<u>Transit</u>	<u>Wastewater</u>
Retained Earnings (Deficit)	\$95,374	\$(11,321)	\$ -	\$(821,877)

A four year operational comparison of the Wastewater Management System, the County's largest Enterprise Fund, reveals the following:

	<u>1977</u>	<u>1978</u>	<u>1979</u>	<u>1980</u>
Average gallons per day	<u>27,350,000</u>	<u>27,160,000</u>	<u>28,612,000</u>	<u>28,990,000</u>
Operating revenue	\$2,498,707	\$2,520,514	\$3,097,159	\$3,264,117
Operating expense (before depre- ciation)	<u>2,222,807</u>	<u>2,648,108</u>	<u>2,839,608</u>	<u>3,404,514</u>
Operating profit (loss) (before depreciation)	<u>\$ 275,900</u>	<u>\$ (127,594)</u>	<u>\$ 257,551</u>	<u>\$ (140,397)</u>

The 1980 operational deficit in the Wastewater System is primarily attributable to increased energy costs which account for one-third of expenditures and the general increased costs of goods and services.

#### Cash Management

The County invests its idle funds in short-term investments, usually time deposits and commercial paper ranging in maturity from 30 to 270 days. As of December 31, 1980, the County had \$765,000 in general checking accounts and \$18,787,000 in investments. The largest segment of investments was trust funds and bond proceeds for sewer construction. The 1980 interest yields varied. On time deposits the rates were between 6.00 and 19.29%. On commercial paper the rates were between 8.5 and 18.61%. Investment income for the year totaled \$2,173,853. This is a significant County revenue source generated without fees or additional taxes.

#### Independent Audit

The County is not required by ordinance or statute to have an independent audit. In 1980, however, independent auditors were engaged for the sixth consecutive fiscal year to perform an annual audit of the County's books of accounts, financial records, and transactions. Their opinion is included on page 12.

#### Financial Reporting Excellence Award

The Municipal Finance Officers Association of the United States and Canada (MFOA) first awarded a Certificate of Conformance in Financial Reporting to the County of Muskegon, Michigan for our annual financial report for the fiscal year ended December 31, 1976. The County has retained the Certificate since.

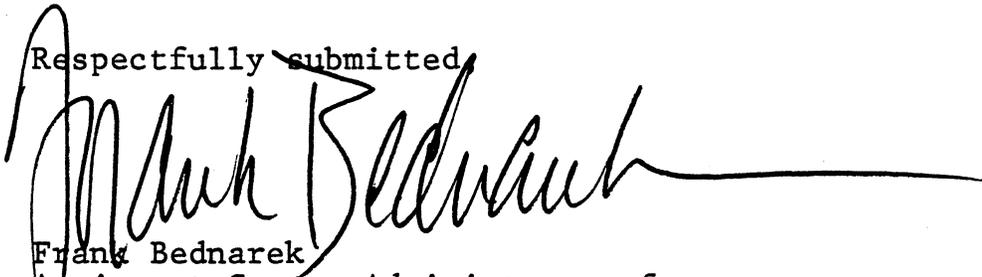
In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with the contents conforming to industry standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements.

Our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to MFOA for compliance review.

Acknowledgment

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the accounting department. I would like to express my gratitude to all members of the department. I would also like to thank you and the members of the Muskegon County Board of Commissioners for their interest and support in planning and conducting the financial operations of the County of Muskegon in a responsible and progressive manner.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Frank Bednarek', with a long horizontal line extending to the right.

Frank Bednarek  
Assistant County Administrator for  
Management and Budget Services

STATEMENT OF MANAGEMENT'S  
RESPONSIBILITY FOR FINANCIAL STATEMENTS

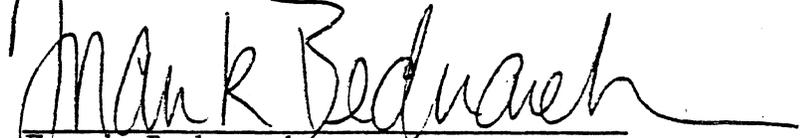
The Administration of Muskegon County is responsible for the integrity of the financial data reported by the County. These financial statements are prepared in accordance with generally accepted accounting principles applicable to County government and Michigan State Statutes.

The County maintains a system of internal controls to provide reasonable assurance that the books and records reflect authorized transactions of the County.

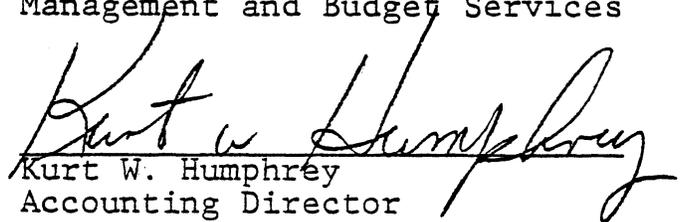
Arthur Andersen & Co., independent certified public accountants, have examined the accompanying general purpose financial statements and supplemental financial information and their auditors' report appears on page 12.



Ralph W. Precious  
County Administrator



Frank Bednarek  
Assistant Administrator for  
Management and Budget Services



Kurt W. Humphrey  
Accounting Director

# Certificate of Conformance in Financial Reporting

Presented to

County of  
Muskegon, Michigan

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1979

A Certificate of Conformance in Financial Reporting is presented by the Municipal Finance Officers Association of the United States and Canada to governmental units and public employee retirement systems whose comprehensive annual financial reports (CAFR's) are judged to substantially conform to program standards.



*Dennis*  
President

*Ronald W. Satty*  
Executive Director

FINANCIAL SECTION

ARTHUR ANDERSEN & Co.  
GRAND RAPIDS, MICHIGAN

To the Board of Commissioners  
of the County of Muskegon:

We have examined the general purpose financial statements of the fund types and account groups (identified in the table of contents and contained on pages 15 through 33, inclusive) of the County of Muskegon (a Michigan public body) as of December 31, 1980 (year ended September 30, 1980, for certain Special Revenue Funds), and for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

As discussed more fully in Note 5 to the combined financial statements, the County of Muskegon has a long-term note receivable from the Economic Development Corporation of the City of Muskegon, substantially all of which is held jointly by the Capital Projects and Internal Service Funds in the amounts of \$800,000 and \$200,000, respectively. The note is collateralized by a second mortgage on certain real estate located in the Muskegon Mall and by the assignment of the related leases. The Economic Development Corporation of the City of Muskegon has not had profitable operations since its inception and the County of Muskegon has not been recording interest income on its note receivable. Realization of the investment in the long-term

note receivable is dependent upon either (1) the success of future operations of the Economic Development Corporation of the City of Muskegon and the related Muskegon Mall or (2) the sale or other disposition of the Muskegon Mall property for an amount at least equivalent to repay the related debt of the holder of the first mortgage on the Muskegon Mall property and the note held by the County of Muskegon.

In our opinion, subject to the realization of the investment in the long-term note receivable recorded in the Capital Projects and Internal Service Funds discussed above, the general purpose financial statements referred to above present fairly the financial position of such fund types and account groups of the County of Muskegon as of December 31, 1980 (year ended September 30, 1980, for certain Special Revenue Funds), and the results of operations of such fund types and the changes in financial position of all Proprietary Fund types for the year then ended, in conformity with generally accepted accounting principles applied on a consistent basis after giving retroactive effect for the prior period adjustment explained in Note 9 to the combined financial statements.

Our examination has been made primarily for the purpose of forming the opinion stated in the preceding paragraph. The supplementary financial information contained in pages 35 through 130, inclusive, although not considered necessary for a fair presentation of financial position and results of operations of the fund types and account groups and changes in financial position of all Proprietary Fund types of the County of Muskegon, is presented as supplementary

information and has been subjected to the audit procedures applied in the examination of the general purpose financial statements. In our opinion, this supplementary information is fairly stated in all material respects in relation to the general purpose financial statements, taken as a whole.

The statistical data contained in pages 132 through 149, inclusive, was not audited by us and, accordingly, we express no opinion on such data.

*Arthur Andersen & Co.*

Grand Rapids, Michigan,

April 17, 1981.

GENERAL PURPOSE  
FINANCIAL STATEMENTS

COUNTY OF MUSKEGON

COMBINED BALANCE SHEETS

ALL FUND TYPES AND ACCOUNT GROUPS

<u>ASSETS</u>	<u>Governmental Fund Types</u>			
	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>
Cash and cash investments	\$1,662,293	\$1,767,243	\$ -	\$2,888,752
Receivables-				
Trade accounts	26,649	1,350,619	-	109,215
Federal and state grants	624,964	2,241,387	-	8,894
Accrued interest	566,872	-	-	-
Special assessments	-	-	-	-
Current taxes	6,437,525	-	-	-
Delinquent taxes	-	-	-	-
Interest and penalties on delinquent taxes	-	-	-	-
Drain and unlevied assessments and other	-	69,494	-	-
Due from other funds	51,702	296,446	-	-
Inventories	-	39,721	-	-
Prepaid expenses	321	-	-	-
Restricted assets-				
Cash	-	-	-	-
Accounts receivable	-	-	-	-
Long-term advance to Internal Service Funds	71,500	-	-	-
Long-term note receivable	36,480	-	-	800,000
Property and equipment at cost, net of accumulated depreciation for Enterprise Funds	-	-	-	-
Other assets	4,161	-	-	-
Amount available for debt service in Debt Service Fund	-	-	-	-
Amount to be provided for debt service	-	-	-	-
	<u>\$9,482,467</u>	<u>\$5,764,910</u>	<u>\$ -</u>	<u>\$3,806,861</u>

The accompanying notes to combined financial statements are an integral part of these balance sheets.

December 31, 1980

Special Assessment	Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Total (Memorandum Only)	
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	December 31, 1980	December 31, 1979
\$ 5,511,044	\$ 1,731	\$ 8,797,391	\$1,123,160	\$ -	\$ -	\$ 21,751,614	\$ 23,058,591
98,231	1,686,498	129,209	27,200	-	-	3,427,621	1,925,413
557,677	-	-	-	-	-	3,432,922	4,305,376
-	-	-	-	-	-	566,872	-
37,027,775	-	-	-	-	-	37,027,775	38,241,750
-	-	-	-	-	-	6,437,525	5,945,494
-	-	4,724,974	-	-	-	4,724,974	3,909,289
-	-	828,000	-	-	-	828,000	592,000
2,034	-	2,034	-	-	-	73,562	87,398
-	-	-	-	-	-	348,148	312,887
-	169,308	37,843	-	-	-	246,872	222,805
-	69,711	-	-	-	-	70,032	145,494
-	983,613	-	-	-	-	983,613	947,897
-	136,266	-	-	-	-	136,266	111,519
-	-	-	-	-	-	71,500	91,500
-	-	200,000	-	-	-	1,036,480	1,036,480
-	41,037,586	-	-	17,460,945	-	58,498,531	57,633,637
-	112,606	-	-	-	-	116,767	128,052
-	-	-	-	-	-	-	189,520
-	-	-	-	-	3,537,167	3,537,167	334,526
<u>\$43,196,761</u>	<u>\$44,197,319</u>	<u>\$14,719,451</u>	<u>\$1,150,360</u>	<u>\$17,460,945</u>	<u>\$3,537,167</u>	<u>\$143,316,241</u>	<u>\$139,219,628</u>

COUNTY OF MUSKEGON

COMBINED BALANCE SHEETS

ALL FUND TYPES AND ACCOUNT GROUPS  
(Continued)

	-----			
	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
	-----	-----	-----	-----
Cash overdraft	\$ -	\$ 689,792	\$ -	\$ 22,898
Payables-				
Trade accounts	339,874	1,540,698	-	257,853
Due to State of Michigan and other governmental units	478,531	517,409	-	-
Drain orders	-	-	-	-
Advances	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-
Trust deposits	-	-	-	-
Accrued liabilities	675,849	432,177	-	189,334
Payable from restricted funds-				
Accrued interest	-	-	-	-
Long-term debt	-	-	-	-
Due to other funds	26,738	121,324	-	-
Unallocated receipts	-	-	-	-
Long-term advances from General Fund	-	-	-	-
Long-term debt	-	-	-	-
Deferred revenues	<u>6,750,769</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total liabilities	<u>\$8,271,761</u>	<u>\$3,301,400</u>	<u>\$ -</u>	<u>\$ 470,085</u>
Fund equities-				
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -
Reserve for debt service	-	-	-	-
Contributions in aid of construction, net of accumulated amortization	-	-	-	-
Retained earnings (deficit)-				
Appropriated	-	-	-	-
Unappropriated	-	-	-	-
Fund balances (deficit)-				
Reserved for-				
Inventories	-	-	-	-
Long-term advance to Internal Service Funds	71,500	-	-	-
Long-term note receivable	36,480	-	-	800,000
Unreserved-				
Designated for programs and debt service	-	1,766,781	-	110,977
Undesignated	<u>1,102,726</u>	<u>696,729</u>	<u>-</u>	<u>2,425,799</u>
Total fund equities	<u>\$1,210,706</u>	<u>\$2,463,510</u>	<u>\$ -</u>	<u>\$3,336,776</u>
	<u>\$9,482,467</u>	<u>\$5,764,910</u>	<u>\$ -</u>	<u>\$3,806,861</u>

The accompanying notes to combined financial statements are an integral part of these balance sheets.

December 31, 1980

Special Assessment	Proprietary Fund Types		Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)	
	Enterprise	Internal Service	Trust and Agency	General Fixed Assets	General Long-term Debt	December 31, 1980	December 31, 1979
\$ 205,184	\$ 2,136,935	\$ -	\$ -	\$ -	\$ -	\$ 3,054,809	\$ 2,479,500
921,420	184,132	155,008	-	-	-	3,398,985	4,299,310
-	-	-	208,807	-	-	1,204,747	889,110
-	-	-	-	-	-	-	41,925
-	163,558	-	-	-	-	163,558	189,217
-	-	-	582,882	-	-	582,882	941,857
-	-	-	216,134	-	-	216,134	197,844
597	256,014	418,407	-	-	-	1,972,378	966,097
-	400,813	-	-	-	-	400,813	400,813
-	513,000 LT	-	-	-	-	513,000	450,000
106,991	-	-	-	-	-	255,053	347,144
-	-	-	142,537	-	-	142,537	129,124
-	-	71,500	-	-	-	71,500	91,500
37,160,000	12,992,171 LT	10,680,000 LT	-	-	3,537,167	64,369,338	62,055,217
35,120,550	-	-	-	-	-	41,871,319	42,082,161
<u>\$ 73,514,742</u>	<u>\$16,646,623</u>	<u>\$11,324,915</u>	<u>\$1,150,360</u>	<u>\$ -</u>	<u>\$3,537,167</u>	<u>\$118,217,053</u>	<u>\$115,560,819</u>
\$ -	\$ -	\$ -	\$ -	\$17,460,945	\$ -	\$ 17,460,945	\$ 15,918,464
-	257,566 <i>Current</i>	-	-	-	-	257,566	208,603
-	28,030,954	-	-	-	-	28,030,954	28,674,954
-	35,084	200,000 ✓	-	-	-	235,084	200,000
-	(772,908)	3,194,536 ✓	-	-	-	2,421,628	2,045,412
-	-	-	-	-	-	-	55,728
-	-	-	-	-	-	71,500	91,500
-	-	-	-	-	-	836,480	836,480
(30,317,981)	-	-	-	-	-	(28,440,223)	(25,344,703)
-	-	-	-	-	-	4,225,254	972,371
<u>\$(30,317,981)</u>	<u>\$27,550,696</u>	<u>\$ 3,394,536</u>	<u>\$ -</u>	<u>\$17,460,945</u>	<u>\$ -</u>	<u>\$ 25,099,188</u>	<u>\$ 23,658,809</u>
<u>\$ 43,196,761</u>	<u>\$44,197,319</u>	<u>\$14,719,451</u>	<u>\$1,150,360</u>	<u>\$17,460,945</u>	<u>\$3,537,167</u>	<u>\$143,316,241</u>	<u>\$139,219,628</u>

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

ALL GOVERNMENTAL FUND TYPES

	<u>General</u>	<u>Special Revenue</u>
<b>REVENUES:</b>		
Taxes	\$ 6,201,070 ✓	\$ -
Licenses and permits	133,690 ✓	-
Intergovernmental revenue	1,262,653 ✓	13,947,489
Special assessments	-	-
Charges for services-		
Administrative	412,107	-
Services rendered	730,845 ✓	3,412,704
Fines and forfeitures	352,612 ✓	163,855
Investment income	826,680	323,936
Rentals	140,961	-
Reimbursements	444,634	347,047
Contributions from private sources	-	187,838
	<u>\$10,505,252</u>	<u>\$18,382,869</u>
<b>EXPENDITURES:</b>		
Current operations-		
Legislative	\$ 131,905	\$ -
Judicial	2,148,020	-
General county government	3,490,446	1,141,676
Public safety	2,772,667	513,304
Health	515,535	9,513,879
Welfare	182,600	6,941,528
Culture	123,018	446,761
Recreation	27,500	80,339
Other	24,250	-
Capital outlay	7,454	924,189
Debt service-		
Principal payments	-	134,000
Interest	-	-
	<u>\$ 9,423,395</u>	<u>\$19,695,676</u>
Revenues over (under) expenditures	<u>\$ 1,081,857</u>	<u>\$(1,312,807)</u>
<b>OTHER FINANCING SOURCES (USES):</b>		
Operating transfers in (out)-		
County appropriations	\$(1,743,321)	\$ 1,690,750
Bond proceeds	-	-
Other	-	(6,509)
	<u>\$(1,743,321)</u>	<u>\$ 1,684,241</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ (661,464)</u>	<u>\$ 371,434</u>
FUND BALANCE BEGINNING OF YEAR, as previously reported	\$ 1,311,867	\$ 1,951,093
Prior period adjustment	-	-
FUND BALANCE BEGINNING OF YEAR, as restated	\$ 1,311,867	\$ 1,951,093
Revenues and other sources over (under) expenditures and other uses	(661,464)	371,434
Residual equity transfer from Internal Service Funds	675,498	-
Capital contributed (to) from other funds	<u>(115,195)</u>	<u>140,983</u>
FUND BALANCE END OF YEAR	<u>\$ 1,210,706</u>	<u>\$ 2,463,510</u>

The accompanying notes to combined financial statements are an integral part of these statements.

Year Ended December 31, 1980

<u>Debt Service</u>	<u>Capital Projects</u>	<u>Special Assessment</u>	<u>Total</u>	<u>December 31, 1979 Total</u>
				(Memorandum Only)
\$ 364,421	\$ -	\$ -	\$ 6,565,491	\$ 6,032,780
-	-	-	133,690	131,412
-	9,438	3,901,078	19,120,658	28,880,519
-	-	980,000	980,000	855,000
-	-	-	412,107	362,178
-	7,591	-	4,151,140	4,053,073
-	-	-	516,467	566,514
22,460	134,887	865,890	2,173,853	2,480,920
-	-	-	140,961	82,777
-	3,510	710,809	1,506,000	466,207
-	-	-	187,838	131,932
<u>\$ 386,881</u>	<u>\$ 155,426</u>	<u>\$ 6,457,777</u>	<u>\$ 35,888,205</u>	<u>\$ 44,043,312</u>
\$ -	\$ -	\$ -	\$ 131,905	\$ 132,548
-	-	-	2,148,020	2,031,174
-	-	20,337	4,652,459	3,981,762
-	-	-	3,285,971	2,698,649
-	-	-	10,029,414	9,402,634
-	-	-	7,124,128	8,304,888
-	-	-	569,779	516,831
-	-	-	107,839	59,617
-	317,701	-	341,951	54,382
-	758,415	9,044,119	10,734,177	27,867,192
325,000	-	-	459,000	459,775
6,662	-	-	6,662	22,700
<u>\$ 331,662</u>	<u>\$1,076,116</u>	<u>\$ 9,064,456</u>	<u>\$ 39,591,305</u>	<u>\$ 55,532,152</u>
<u>\$ 55,219</u>	<u>\$ (920,690)</u>	<u>\$ (2,606,679)</u>	<u>\$ (3,703,100)</u>	<u>\$ (11,488,840)</u>
\$ (16,659)	\$ -	\$ -	\$ (69,230)	\$ (111,511)
-	3,500,000	-	3,500,000	-
-	62,480	-	55,971	(23,352)
<u>\$ (16,659)</u>	<u>\$3,562,480</u>	<u>\$ -</u>	<u>\$ 3,486,741</u>	<u>\$ (134,863)</u>
<u>\$ 38,560</u>	<u>\$2,641,790</u>	<u>\$ (2,606,679)</u>	<u>\$ (216,359)</u>	<u>\$ (11,623,703)</u>
\$ 189,520	\$ 694,986	\$ 8,593,910	\$ 12,741,376	\$ 24,890,978
-	-	(36,305,212)	(36,305,212)	(36,985,000)
<u>\$ 189,520</u>	<u>\$ 694,986</u>	<u>\$ (27,711,302)</u>	<u>\$ (23,563,836)</u>	<u>\$ (12,094,022)</u>
38,560	2,641,790	(2,606,679)	(216,359)	(11,623,703)
-	-	-	675,498	471,896
<u>(228,080)</u>	<u>-</u>	<u>-</u>	<u>(202,292)</u>	<u>(142,795)</u>
<u>\$ -</u>	<u>\$3,336,776</u>	<u>\$ (30,317,981)</u>	<u>\$ (23,306,989)</u>	<u>\$ (23,388,624)</u>

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - GENERAL AND  
SPECIAL REVENUE FUNDS - AMENDED BUDGET AND ACTUAL

	----- General Fund -----		
	<u>Amended Budget</u>	<u>Actual</u>	<u>Actual Over (Under) Amended Budget</u>
REVENUES:			
Taxes	\$ 6,290,350	\$ 6,201,070	\$ (89,280)
Licenses and permits	127,445	133,690	6,245
Intergovernmental revenue	1,417,475	1,262,653	(154,822)
Charges for services-			
Administrative	409,000	412,107	3,107
Services rendered	755,065	730,845	(24,220)
Fines and forfeitures	326,800	352,612	25,812
Investment income	800,000	826,680	26,680
Rentals	81,600	140,961	59,361
Reimbursements	143,820	444,634	300,814
Contributions from private sources	-	-	-
	<u>\$10,351,555</u>	<u>\$10,505,252</u>	<u>\$ 153,697</u>
EXPENDITURES:			
Current operations-			
Legislative	\$ 132,160	\$ 131,905	\$ (255)
Judicial	2,130,127	2,148,020	17,893
General county government	3,534,455	3,490,446	(44,009)
Public safety	2,765,910	2,772,667	6,757
Health	452,420	515,535	63,115
Welfare	188,840	182,600	(6,240)
Culture	122,365	123,018	653
Recreation	27,500	27,500	-
Other	26,500	24,250	(2,250)
Capital outlay	2,147	7,454	5,307
Debt service - principal	-	-	-
	<u>\$ 9,382,424</u>	<u>\$ 9,423,395</u>	<u>\$ 40,971</u>
Revenues over (under) expenditures	<u>\$ 969,131</u>	<u>\$ 1,081,857</u>	<u>\$ 112,726</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations	\$(1,513,726)	\$(1,743,321)	\$(229,595)
Other	-	-	-
	<u>\$(1,513,726)</u>	<u>\$(1,743,321)</u>	<u>\$(229,595)</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ (544,595)</u>	<u>\$ (661,464)</u>	<u>\$ (116,869)</u>
FUND BALANCE BEGINNING OF YEAR	1,311,867	1,311,867	-
RESIDUAL EQUITY TRANSFER FROM INTERNAL SERVICE FUNDS	550,000	675,498	125,498
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	(115,195)	(115,195)
FUND BALANCE END OF YEAR	<u>\$ 1,317,272</u>	<u>\$ 1,210,706</u>	<u>\$(106,566)</u>

The accompanying notes to combined financial statements are an integral part of these statements.

Year Ended December 31, 1980

Special Revenue Funds			Totals (Memorandum Only)		
Amended Budget	Actual	Actual Over (Under) Amended Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
\$ -	\$ -	\$ -	\$ 6,290,350	\$ 6,201,070	\$ (89,280)
-	-	-	127,445	133,690	6,245
18,050,280	13,947,489	(4,102,791)	19,467,755	15,210,142	(4,257,613)
-	-	-	409,000	412,107	3,107
3,872,737	3,412,704	(460,033)	4,627,802	4,143,549	(484,253)
164,000	163,855	(145)	490,800	516,467	25,667
170,805	323,936	153,131	970,805	1,150,616	179,811
-	-	-	81,600	140,961	59,361
139,235	347,047	207,812	283,055	791,681	508,626
94,881	187,838	92,957	94,881	187,838	92,957
<u>\$22,491,938</u>	<u>\$18,382,869</u>	<u>\$(4,109,069)</u>	<u>\$32,843,493</u>	<u>\$28,888,121</u>	<u>\$(3,955,372)</u>
\$ -	\$ -	\$ -	\$ 132,160	\$ 131,905	\$ (255)
-	-	-	2,130,127	2,148,020	17,893
1,993,898	1,141,676	(852,222)	5,528,353	4,632,122	(896,231)
552,178	513,304	(38,874)	3,318,088	3,285,971	(32,117)
10,659,173	9,513,879	(1,145,294)	11,111,593	10,029,414	(1,082,179)
10,559,990	6,941,528	(3,618,462)	10,748,830	7,124,128	(3,624,702)
442,572	446,761	4,189	564,937	569,779	4,842
52,462	80,339	27,877	79,962	107,839	27,877
-	-	-	26,500	24,250	(2,250)
1,048,435	924,189	(124,246)	1,050,582	931,643	(118,939)
134,000	134,000	-	134,000	134,000	-
<u>\$25,442,708</u>	<u>\$19,695,676</u>	<u>\$(5,747,032)</u>	<u>\$34,825,132</u>	<u>\$29,119,071</u>	<u>\$(5,706,061)</u>
<u>\$(2,950,770)</u>	<u>\$(1,312,807)</u>	<u>\$ 1,637,963</u>	<u>\$(1,981,639)</u>	<u>\$ (230,950)</u>	<u>\$ 1,750,689</u>
\$ 1,483,509	\$ 1,690,750	\$ 207,241	\$ (30,217)	\$ (52,571)	\$ (22,354)
(771,329)	(6,509)	764,820	(771,329)	(6,509)	764,820
<u>\$ 712,180</u>	<u>\$ 1,684,241</u>	<u>\$ 972,061</u>	<u>\$ (801,546)</u>	<u>\$ (59,080)</u>	<u>\$ 742,466</u>
\$(2,238,590)	\$ 371,434	\$ 2,610,024	\$(2,783,185)	\$ (290,030)	\$ 2,493,155
1,951,093	1,951,093	-	3,262,960	3,262,960	-
-	-	-	550,000	675,498	125,498
(93,501)	140,983	234,484	(93,501)	25,788	119,289
<u>\$ (380,998)</u>	<u>\$ 2,463,510</u>	<u>\$ 2,844,508</u>	<u>\$ 936,274</u>	<u>\$ 3,674,216</u>	<u>\$ 2,737,942</u>

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF REVENUES, EXPENSES AND

OPERATING TRANSFERS

ALL PROPRIETARY FUND TYPES

	Year Ended December 31, 1980		December 31, 1979
	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)
<b>OPERATING REVENUES:</b>			
Charges for services	\$ 3,361,609	\$ -	\$ 3,361,609
Farm sales	824,425	-	824,425
Penalties and interest on delinquent taxes	-	934,474	934,474
Intragovernmental revenues	-	1,883,271	1,883,271
Other	-	122,944	122,944
	<u>\$ 4,186,034</u>	<u>\$2,940,689</u>	<u>\$ 7,126,723</u>
<b>OPERATING EXPENSES:</b>			
Salaries and fringe benefits	\$ 1,971,930	\$ 103,356	\$ 2,075,286
Supplies and other operating expenses	3,096,654	34,025	3,130,679
Depreciation and amortization	1,495,168	-	1,495,168
Cost of materials used	-	210,149	210,149
Insurance benefits and claims	-	526,183	526,183
Insurance premiums	-	1,240,331	1,240,331
Interest expense	-	541,542	541,542
Other	-	-	-
	<u>\$ 6,563,752</u>	<u>\$2,655,586</u>	<u>\$ 9,219,338</u>
Operating income (loss)	<u>\$(2,377,718)</u>	<u>\$ 285,103</u>	<u>\$(2,092,615)</u>
<b>OTHER INCOME (EXPENSE):</b>			
Operating subsidies	\$ 676,828	\$ -	\$ 676,828
User fees for debt service	781,795	-	781,795
Interest expense	(886,362)	-	(886,362)
Investment income	-	915,932	915,932
Other (net)	177,441	-	177,441
	<u>\$ 749,702</u>	<u>\$ 915,932</u>	<u>\$ 1,665,634</u>
Net income (loss) before operating transfers	<u>\$(1,628,016)</u>	<u>\$1,201,035</u>	<u>\$ (426,981)</u>
<b>OPERATING TRANSFERS FROM OTHER FUNDS</b>	179,187	-	179,187
Net income (loss) before operating transfers	<u>\$(1,448,829)</u>	<u>\$1,201,035</u>	<u>\$ (247,794)</u>
<b>NET INCOME (LOSS)</b>	<u>1,268,361</u>	<u>-</u>	<u>1,268,361</u>
Transfer of depreciation and amortization to contributions in aid of construction			
Net income (loss) transferred to retained earnings	<u>\$ (180,468)</u>	<u>\$1,201,035</u>	<u>\$ 1,020,567</u>
			<u>\$ 1,313,371</u>

The accompanying notes to combined financial statements are an integral part of these statements.

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF RETAINED EARNINGS

ALL PROPRIETARY FUND TYPES

	Year Ended December 31, 1980			December 31, 1979
	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)	Total
RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR, as previously reported	\$ (623,587)	\$ 2,868,999	\$ 2,245,412	\$ 913,764
Prior period adjustment	-	-	-	426,000
RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR, as restated	\$ (623,587)	\$ 2,868,999	\$ 2,245,412	\$ 1,339,764
Net income (loss) transferred to retained earnings	(180,468)	1,201,035	1,020,567	1,313,371
Transfer (to) from reserve for debt service	(48,964)	-	(48,964)	64,173
Residual equity transfer to General Fund	115,195	(675,498)	(675,498)	(471,896)
Transfer from General Fund	-	-	115,195	-
RETAINED EARNINGS (DEFICIT) END OF YEAR:				
Appropriated	\$ -	\$ 200,000	\$ 200,000	\$ 200,000
Unappropriated	(737,824)	3,194,536	2,456,712	2,045,412
	<u>\$ (737,824)</u>	<u>\$ 3,394,536</u>	<u>\$ 2,656,712</u>	<u>\$ 2,245,412</u>

The accompanying notes to combined financial statements are an integral part of these statements.

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF CONTRIBUTIONS

IN AID OF CONSTRUCTION

ENTERPRISE FUNDS

	Year Ended December 31,	
	<u>1 9 8 0</u>	<u>1 9 7 9</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION BEGINNING OF YEAR	\$28,674,954	\$28,922,188
Current year contributions	624,361	1,014,850
Depreciation and amortization of fixed assets acquired through contributions in aid of con- struction	<u>(1,268,361)</u>	<u>(1,262,084)</u>
CONTRIBUTIONS IN AID OF CONSTRUCTION END OF YEAR	<u>\$28,030,954</u>	<u>\$28,674,954</u>

The accompanying notes to combined financial statements are an integral part of these statements.

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COUNTY OF MUSKEGON

COMBINED STATEMENTS OF CHANGES IN FINANCIAL POSITION

ALL PROPRIETARY FUND TYPES

	Year Ended December 31, 1980		December 31, 1979 Total (Memorandum Only)
	Enterprise Funds	Internal Service Funds	
<b>SOURCES OF WORKING CAPITAL:</b>			
Operations-			
Net income (loss)	\$ (1,448,829)	\$ 1,201,035	\$ 51,287
Add expenses not requiring an outlay of working capital- depreciation and amortization	1,495,168	-	1,442,970
Working capital provided from operations	\$ 46,339	\$ 1,201,035	\$ 1,494,257
Issuance of long-term debt	64,552	-	50,000
Issuance of tax anticipation notes	-	5,800,000	5,480,000
Decrease in delinquent taxes receivable	-	5,340,465	5,029,008
Disposition of equipment	29,735	-	46,126
Contributions in aid of construction	624,361	-	1,014,850
Decrease in other assets	-	-	15,051
Transfer from General Fund	115,195	-	-
Total working capital provided	\$ 880,182	\$12,341,500	\$13,129,295
<b>USES OF WORKING CAPITAL:</b>			
Decrease in interest and penalties receivable on delinquent taxes	\$ -	\$ 13,480	\$ 5,847
Additions to property and equipment	833,657	-	1,063,197
Increase (decrease) in restricted assets	48,963	-	(64,173)
Decrease in long-term debt	543,552	6,050,000	5,293,832
Settlement of delinquent taxes with other governmental units	-	5,803,220	4,986,800
Residual equity transfer to General Fund	-	675,498	471,896
Decrease in long-term advance from General Fund	-	20,000	-
Total working capital used	\$ 1,426,172	\$12,562,198	\$11,757,399
Net increase (decrease) in working capital	\$ (545,990)	\$ (220,698)	\$ 1,371,896

The accompanying notes to combined financial statements are an integral part of these statements.

COUNTY OF MUSKOGON

COMBINED STATEMENTS OF CHANGES IN FINANCIAL POSITION

ALL PROPRIETARY FUND TYPES  
(Continued)

	Year Ended December 31, 1980			December 31,
	Enterprise	Internal	Total	1979
	Funds	Service	(Memorandum	Total
		Funds	Only)	
<b>CHANGES IN COMPONENTS OF WORKING CAPITAL:</b>				
Increase (decrease) in current assets-				
Cash and cash investments	\$ (8,892)	\$ 549,163	\$ 540,271	\$1,610,041
Accounts receivable	468,172	94,167	562,339	(735,715)
Current portion of delinquent taxes receivable	-	352,930	352,930	173,145
Current portion of interest and penalties receivable on delinquent taxes	-	222,520	222,520	26,153
Inventories	237,996	5,203	243,199	11,738
Prepaid expenses	(62,697)	-	(62,697)	9,749
Restricted assets available for debt service	11,500	-	11,500	12,250
Unlevied assessments receivable	-	(10,500)	(10,500)	(14,614)
	\$ 646,079	\$ 1,213,483	\$ 1,859,562	\$1,092,747
(Increase) decrease in current liabilities-				
Cash overdraft	\$ (1,233,855)	\$ 4,012	\$ (1,229,843)	\$ 735,943
Current portion of long-term debt	(63,000)	(1,210,000)	(1,273,000)	(225,000)
Accounts payable	129,592	(83,225)	46,367	(84,830)
Advances payable	25,659	-	25,659	(37,127)
Accrued liabilities	(50,465)	(144,968)	(195,433)	(109,837)
	\$ (1,192,069)	\$ (1,434,181)	\$ (2,626,250)	\$ 279,149
Net increase (decrease) in working capital	\$ (545,990)	\$ (220,698)	\$ (766,688)	\$1,371,896

The accompanying notes to combined financial statements are an integral part of these statements.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS

(1) SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES AND OTHER MATTERS:

The County of Muskegon, Michigan was incorporated on July 18, 1859, and covers an area of approximately 520 square miles with the county seat located in the City of Muskegon. The County operates under an elected Board of Commissioners (11 members) and provides services to its more than 157,000 residents in many areas including law enforcement, administration of justice, transportation, waste disposal, community enrichment and development and human services.

Certain other services are provided to County residents by the Department of Social Services (Foster Child Care, Child Care and Social Welfare) and the Road Commission. The County's comprehensive annual financial report does not include the financial statements of these entities, since they are substantially autonomous from the County.

Certain Special Revenue Funds are maintained and included in the accompanying combined financial statements on a September 30 fiscal year basis. The County adopted a different fiscal yearend to be consistent with the fiscal period of the respective federal and state grants received by these funds. Interfund balances and operating transfers, therefore, will not equal in the accompanying combined financial statements.

Basis of Preparation-

The financial activities of the County are recorded in separate fund types and account groups, categorized and described as follows:

Governmental Funds

General Fund-

The General Fund accounts for all revenues and expenditures applicable to the general operations of County government except those required to be accounted for in another fund. Revenues are derived primarily from property taxes and intergovernmental revenues.

Special Revenue Funds-

The Special Revenue Funds are used to account for specific activities (other than special assessments and major capital projects) requiring separate accounting because of legal or regulatory provisions or administrative action.

Debt Service Fund-

The Debt Service Fund is used to record the funding and payment of principal and interest on the County's Psychiatric Care Facility debt reported in the General Long-Term Debt Account Group.

Capital Projects Funds-

The Capital Projects Funds are used to account for the acquisition or construction of major capital facilities other than those financed by proprietary fund operations and special assessments.

Special Assessment Funds-

The Special Assessment Funds account for the financing and construction of certain public improvements, including drain, water and sewage construction projects, deemed to benefit the properties against which special assessments are levied.

Proprietary Funds

Enterprise Funds-

Enterprise Funds report operations that provide services which are financed primarily by user charges or activities where periodic measurement of net income is appropriate for capital maintenance, public policy, management control or other purposes.

Internal Service Funds-

Internal Service Funds are established to finance and account for goods and services provided by the County to other departments and funds, or to other governmental units, on a cost reimbursement basis.

Fiduciary Funds

Trust and Agency Funds-

Trust and Agency Funds are used to account for assets held by the County in trust or as an agent for others.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES AND OTHER MATTERS, continued:

Account Groups

General Fixed Assets Account Group-

This Account Group presents the fixed assets of the County utilized in its general operations (nonproprietary fixed assets).

General Long-Term Debt Account Group-

This Account Group presents the principal balance of general obligation long-term debt which is not recorded in proprietary funds or Special Assessment Funds.

Basis of Accounting-

All governmental funds and fiduciary funds utilize the modified accrual basis of accounting. Under this method, revenues are recorded when billed or received in cash except for those susceptible to accrual which are recorded as receivables when measurable and as revenue when available to finance current County operations. Revenues for 1980 include property taxes levied on December 1, 1979 and collected in early 1980. The "1980 property taxes" assessed on December 1, 1980 became a lien on that date and will be collected principally in early 1981. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1980 since they are not available to fund expenditures until 1981 (see Note 2). Other significant revenues susceptible to accrual include expenditure reimbursement type grants, investment income, certain intergovernmental revenues and operating transfers. All other revenues are recorded when billed or received. Expenditures are recorded when the liability is incurred, except for interest on long-term debt which is recorded when paid.

The financial statements of proprietary funds are reflected on the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded as incurred, without regard to the receipt or payment of cash or its equivalent.

Inventories-

Inventories, which consist of replacement parts, office supplies, drugs and medical supplies and grain, are stated at the lower of average cost or market.

Property and Equipment-

Property and equipment are stated at cost. Expenditures which materially extend the useful life of existing properties are capitalized. All costs relating to the construction of facilities are capitalized, including salaries, employee benefits and bond interest costs during the construction period. General fixed assets purchased are recorded as expenditures in the respective governmental funds at the time of purchase and are capitalized in the General Fixed Assets Account Group.

Depreciation is not recorded in the General Fixed Assets Account Group. Depreciation on property and equipment recorded in proprietary funds is computed using the straight-line method over the following estimated useful lives of the related assets:

	<u>Years</u>
Land improvements	10 - 100
Lagoons	98 - 100
Buildings	10 - 50
Machinery and equipment	3 - 25
Wastewater collection and distribution system	10 - 50
Capitalized interest and engineering costs	47 - 50

Employee Vacation and Sick Leave-

County employees are granted vacation and sick leave in varying amounts based on length of service. Upon termination, employees are paid (1) accumulated vacation at full rates with certain limitations for non-staff personnel, and (2) accumulated sick leave at death or retirement at three-quarters the employee's pay rate and at one-half the employee's pay rate for all other reasons. The County accrues for vacation and sick leave in all funds except governmental funds. As of December 31, 1980, unrecorded accumulated vacation and sick leave aggregated approximately \$1,350,000.

Fund Balance Reserves and Designations-

Long-term advances from the General Fund to the Internal Service Funds were made to finance and sustain the activities of these funds. A portion of the General Fund balance is reserved in an amount equal to such advances to reflect the amount of fund balance not currently available for expenditure.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(1) SUMMARY OF SIGNIFICANT ACCOUNTING  
POLICIES AND OTHER MATTERS, continued:

As discussed in Note 5, the County has a long-term note receivable from the Economic Development Corporation of the City of Muskegon, which is held jointly by the General, Capital Projects and Internal Service Funds. A portion of the General and Capital Projects fund balances has been reserved and retained earnings of the Internal Service fund has been appropriated in amounts equal to their respective portion of such long-term note receivable to reflect the amount of the fund balance and retained earnings not currently available for expenditure.

Fund balances designated for programs, etc., represent amounts appropriated by the Board of Commissioners for specific projects which carryover each year.

Contributions in Aid of Construction-

The County follows the policy of reducing the contributions in aid of construction in the Enterprise Funds for an amount equal to the yearly depreciation and amortization on assets acquired or constructed with such contributions. This policy is based on the premise that future replacement of these facilities will be funded by the users who benefit from the facilities and not current users through the current rate structure. As of December 31, 1980, contributions in aid of construction had been reduced by an aggregate of \$10,457,000.

Budgets-

The General and Special Revenue Funds are the governmental funds under formal budgetary control. The budgets are generally prepared utilizing the modified accrual basis of accounting. These budgets and all amendments thereto are formally approved by the Board of Commissioners. All appropriations are also approved by the Board and lapse at the year end.

Grants and Third Party Cost Reimbursement Settlements-

The County receives grants from other governmental units to finance specific programs. The grant revenues are recorded based on qualifying program expenditures, as determined by the County, and are subject to audit by the responsible agencies. Adjustments required upon final settlements are recorded in the period of settlement.

Third party cost reimbursements are recorded at prospective rates and provisions are made at the end of the year to adjust such revenues to the reimbursable cost expected to be received. Adjustments required upon final settlements are recorded in the period of settlement.

Reclassifications-

Certain items in the 1979 financial information have been reclassified to conform to the 1980 presentation.

Certain other accounting policies are disclosed in subsequent footnotes.

(2) ACCOUNTING CHANGES:

In March, 1979, the National Council on Governmental Accounting issued Statement 1, "Governmental Accounting and Financial Reporting Principles" and Statement 2, "Grant, Entitlement and Shared Revenue Accounting and Reporting by State and Local Governments." As recommended and encouraged by these statements, the County has adopted the accounting principles prescribed in these statements. Thus the County's financial statements for 1980 and 1979 reflect property taxes levied December 1 and substantially collected early in the next year as a receivable and deferred revenue as of December 31 in the General and Debt Service Funds as these taxes are measurable but not yet available to fund current expenditures.

In 1980, the County reserved the General, Special Revenue and Capital Projects fund balances and appropriated the Internal Service Fund retained earnings to indicate that portion which is not available to finance current expenditures (see Note 1). The comparative financial information for 1979 reflects similar amounts for that year.

(3) INTERFUND ACCOUNTS:

A summary of the individual fund interfund receivable and payable balances as of December 31, 1980 is presented below. As discussed in Note 1, certain of the special revenue funds are maintained and included in the accompanying combined financial statements on a September 30 fiscal year basis. Accordingly, the interfund balances presented below as of December 31, 1980 do not agree with the September 30 data included in the accompanying combined financial statements.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(3) INTERFUND ACCOUNTS, continued:

Amounts Due

<u>To</u>	<u>From</u>		
	<u>General Fund</u>	<u>Special Revenue Funds</u>	<u>Capital Projects Funds</u>
General Fund	\$ -	\$40,207	\$ -
Special Revenue Funds	40,207	14,291	-
Capital Projects Funds	-	-	2,224
Internal Service Funds	13,586	-	-
Special Assessment Funds	-	-	106,991

(4) CASH AND CASH INVESTMENTS:

To facilitate better management of the County's resources, substantially all cash is combined in one pooled operating account. The County's excess cash is invested principally in certificates of deposit and commercial paper primarily on a pooled investment basis. Cash overdrafts represent a deficit position in the pooled account.

Investments are stated at the lower of cost or market. Investment income of the pooled investment account is allocated quarterly to the respective funds on the basis of their average cash balance during each quarter. As of December 31, 1980, investments consisted of the following:

	<u>Certificates of Deposit</u>	<u>Commercial Paper</u>	<u>Total</u>
Pooled Investments Restricted for Debt Service Trust and Agency	\$ 9,985,229	\$7,762,167	\$17,747,396
	977,880	-	977,880
	62,366	-	62,366
	<u>\$11,025,475</u>	<u>\$7,762,167</u>	<u>\$18,787,642</u>

(5) LONG-TERM NOTE RECEIVABLE:

The County has a long-term note receivable issued by the Economic Development Corporation of the City of Muskegon (a Michigan nonprofit corporation) dated October 15, 1975 (reissued in the face amount of \$1,126,078 on December 31, 1977 to include accrued interest to that date), which is held jointly by the General, Capital Projects and Internal Service Funds. Under the renegotiated terms, the note is payable in annual installments of \$41,459 plus interest at 8% on May 1, 1978 through 1980 with the balance of \$1,001,701 due on May 1, 1981.

As of December 31, 1980, principal and interest payments under the terms of the note have not been received. The note is included in the accompanying combined financial statements at its original face amount. Accrued interest from January 1, 1976, will be recognized as revenue when received.

The note is collateralized by a second mortgage on certain real estate located in the Muskegon Mall and by the assignment of the related leases.

(6) PROPERTY AND EQUIPMENT:

The components of property and equipment at December 31, 1980, are summarized as follows:

	<u>Enterprise Funds</u>	<u>General Fixed Assets Account Group</u>	<u>Total</u>
In-service-			
Land	\$ 8,991,966	\$ 454,456	\$ 9,446,422
Land improvements	4,113,928	207,706	4,321,634
Lagoons	9,508,056	-	9,508,056
Buildings and improvements	2,951,891	12,405,930	15,357,821
Machinery and equipment	4,161,509	3,186,928	7,348,437
Wastewater collection and distribution system	18,644,721	-	18,644,721
Capitalized interest and engineering costs	3,193,866	-	3,193,866
	<u>\$51,565,937</u>	<u>\$16,255,020</u>	<u>\$67,820,957</u>
Less-Accumulated depreciation	<u>(11,346,982)</u>	<u>-</u>	<u>(11,346,982)</u>
	\$40,218,955	\$16,255,020	\$56,473,975
Construction in progress	818,631	1,205,925	2,024,556
	<u>\$41,037,586</u>	<u>\$17,460,945</u>	<u>\$58,498,531</u>

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(6) PROPERTY AND EQUIPMENT, continued:

The following table summarizes the changes in the components of the General Fixed Assets Account Group for the year ended December 31, 1980.

	Balance Beginning of Year	Additions	Disposals	Balance End of Year
Land	\$ 590,456	\$ -	\$ 136,000	\$ 454,456
Land improvements	207,706	-	-	207,706
Buildings and improvements	9,925,677	2,480,253	-	12,405,930
Equipment	2,522,959	681,451	17,482	3,186,928
Construction in progress	2,671,666	(1,465,741)	-	1,205,925
	<u>\$15,918,464</u>	<u>\$1,695,963</u>	<u>\$ 153,482</u>	<u>\$17,460,945</u>

General fixed assets at December 31, 1980, are utilized in the following functions:

Legislative	\$ 14,052
Judicial	558,076
General county government	4,351,508
Public safety	3,300,366
Health	3,006,190
Welfare	5,141,505
Culture	689,148
Recreation	400,100
	<u>\$17,460,945</u>

The principal uncompleted projects reflected in the accompanying combined financial statements at December 31, 1980 are as follows:

Capital Projects Funds and  
General Fixed Assets Account Group-

Psychiatric Facility-

County general obligation bonds were issued to finance the construction of a psychiatric care facility adjacent to the Hackley Hospital in Muskegon. The debt service will be funded through rental payments from Hackley Hospital and Community Mental Health Services. Construction of the facility began during 1980 with \$1,266,000 expended through December 31, 1980 primarily for land, architectural and engineering costs. The cost of the entire facility is estimated at \$3,500,000.

Economic Development Administration  
Weatherization-

The County is currently in the process of implementing a building weatherization plan which calls for a revised heating and cooling system, increased insulation and installation of double-pane heat resistant windows at the County Building located on Terrace Street. The project is estimated to cost \$543,000 (\$11,000 expended at December 31, 1980) and is being funded through an Economic Development Administration grant with the County required to contribute 20% of the total cost.

(7) LONG-TERM DEBT:

Long-term debt of the County consisted of the following:

	Balance January 1, 1980	Borrowings (Payments)	Balance December 31, 1980
<u>Special Assessment Funds-</u>			
Muskegon County Sewage Collection and Disposal System No. 1			
<del>1967</del> Bonds - Payable in decreasing annual installments ranging from \$80,000 in 1981 to \$30,000 in 1990 with interest from 4.5% to 4.7%	\$ 440,000	\$ (80,000)	\$ 360,000

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(7) LONG-TERM DEBT, continued:

	<u>Balance</u> <u>January 1,</u> <u>1 9 8 0</u>	<u>Borrowings</u> <u>(Payments)</u>	<u>Balance</u> <u>December 31,</u> <u>1 9 8 0</u>	
<u>Special Assessment Funds, continued-</u>				
1974 Bonds, Series II - Payable in increasing annual installments ranging from \$25,000 in 1981 to \$100,000 in 2004 with interest from 6% to 8%	\$ 2,075,000	\$ (25,000)	\$ 2,050,000	8713
* 1975 Bonds, Series III - Payable in increasing annual installments ranging from \$50,000 in 1981 to \$75,000 in 1997 with interest from 6% to 8%	1,125,000	(25,000)	1,100,000	8714
1977 Bonds, Series IV - Payable in increasing annual installments ranging from \$400,000 in 1981 to \$750,000 in 1994 with interest from 5% to 7%	8,850,000	(400,000)	8,450,000	8835
Muskegon County Special Assessment Wastewater System No. 1 Improvement Bonds - Payable in 1981 with interest at 5.1%	300,000	(150,000)	150,000	8830
<u>Muskegon County Wastewater Management System No. 1</u>				
<del>1977 Muskegon Township Extension Bonds - Payable in increasing annual installments ranging from \$200,000 in 1982 to \$600,000 in 2002 with interest from 5% to 7%</del>	9,500,000	-	9,500,000	8833
<del>1978 Egelston Township Extension Bonds - Payable in increasing annual installments ranging from \$75,000 in 1981 to \$125,000 in 2000 with interest from 5% to 7%</del>	2,150,000	(75,000)	2,075,000	8832
<del>1978 Laketon Township Extension Bonds - Payable in increasing annual installments ranging from \$75,000 in 1981 to \$150,000 in 2004 with interest from 5.7% to 7%</del>	2,800,000	-	2,800,000	8834
Muskegon County Water Supply System No. 1 Bonds - Payable in increasing annual installments ranging from \$125,000 in 1981 to \$300,000 in 2003 with interest from 5% to 7%	5,550,000	(100,000)	5,450,000	8711-1718
Muskegon County Water Supply System No. 2 Bonds - Payable in increasing annual installments ranging from \$200,000 in 1981 to \$400,000 in 1994 with interest from 5.05% to 6.30%	3,750,000	(100,000)	3,650,000	8712
Muskegon County Solid Waste Management No. 2 Transfer Station Bonds - Payable in annual installments of \$25,000 from 1981 to 1999 with interest from 5.45% to 6.5%	500,000	(25,000)	475,000	8716
Muskegon County 1975 Motor Vehicle Highway Bonds - Payable in increasing annual installments ranging from \$200,000 in 1981 to \$225,000 in 1985 with interest from 4.5% to 5.10%	1,300,000	(200,000)	1,100,000	8110
<b>Total Special Assessment Funds</b>	<u>\$38,340,000</u>	<u>\$(1,180,000)</u>	<u>\$37,160,000</u>	
<u>Enterprise Funds-</u>				
<del>1971 Muskegon County Wastewater Management System No. 1 Bonds - Payable in increasing annual installments ranging from \$475,000 in 1981 to \$1,200,000 in 1997 with interest from 5% to 6%</del>	\$13,875,000	\$ (450,000)	\$13,425,000	5920

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(7) LONG-TERM DEBT, continued:

	Balance January 1, 1 9 8 0	Borrowings (Payments)	Balance December 31, 1 9 8 0
<u>Enterprise Funds, continued-</u>			
Note payable to bank at 6%, due in monthly installments of \$1,521, including interest, through September, 1982	\$ 46,171	\$ (15,906)	\$ 30,265
Note payable to bank at 9%, due in monthly installments of \$2,061, including interest, through March, 1983	-	49,906	49,906
Total Enterprise Funds	<u>\$13,921,171</u>	<u>\$ (416,000)</u>	<u>\$13,505,171</u>
<u>Internal Service Funds-</u>			
General Obligation Tax Notes-			
Delinquent Tax Series-			
1976 - Paid in 1980 with interest at 4%	\$ 1,440,000	\$(1,440,000)	\$ -
1977 - Payable in 1981 with interest at 4.6%	\$ 2,800,000	(1,400,000)	1,400,000
1978 - Payable in annual installments of \$1,750,000 in 1981 and \$1,730,000 in 1982 with interest from 5.2% to 5.85%	5,480,000	(2,000,000)	3,480,000
1979 - Payable in annual installments of \$2,900,000 in 1981, \$1,750,000 in 1982, and \$1,150,000 in 1983 with interest from 6.2% to 6.5%	-	5,800,000	5,800,000
Total Internal Service Funds	<u>\$ 9,720,000</u>	<u>\$ 960,000</u>	<u>\$10,680,000</u>
<u>General Long-Term Debt Account Group-</u>			
County Medical Care Facility Bonds - Paid in 1980 with interest at 4.10%	\$ 325,000	\$ (325,000)	\$ -
5.5% land contract	65,046	(27,879)	37,167
Lease purchase arrangement	134,000	(134,000)	-
Muskegon County Mental Health Center Bonds- Payable in increasing annual installments ranging from \$75,000 in 1983 to \$175,000 in 2009 with interest from 9.4% to 10.0% (see Note 6)	-	3,500,000	3,500,000
Total General Long-Term Debt Account Group	<u>\$ 524,046</u>	<u>\$ 3,013,121</u>	<u>\$ 3,537,167</u>
Total Long-Term Debt (including current maturities of Enterprise Funds long-term debt)	<u>\$62,505,217</u>	<u>\$ 2,377,121</u>	<u>\$64,882,338</u>

5710

6166

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The annual requirements for payment of principal and interest on the obligations outstanding at December 31, 1980, are as follows:

	Long-Term Debt Group of Accounts	Enterprise Funds	Internal Service Funds	Special Assessments Funds
1981	\$ 484,400	\$1,292,611	\$6,498,272	\$ 3,605,826
1982	348,300	1,284,547	3,650,967	3,552,326
1983	412,050	1,247,283	1,185,650	3,601,313
1984	404,500	1,259,625		3,507,463
1985	397,050	1,250,125		3,536,723
1986-1990	1,952,750	6,271,687		16,628,539
1991-1995	1,814,125	6,286,000		15,239,906
1996-2000	1,672,250	2,527,500		8,519,331
2001-2005	1,346,200			3,392,612

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(7) LONG-TERM DEBT, continued:

The special assessment bonds were issued by the County pursuant to contracts entered into with the City of Norton Shores, Whitehall Leather, Inc., Egelston Township, Muskegon Township, Laketon Township, Fruitport Township, Village of Fruitport, City of Muskegon, Northside Water Project and the County Road Commission for the financing of additional sewage collection and disposal and water supply systems for the contractees. Under the terms of the agreements, the contractees are to pay the County each year amounts sufficient to provide for debt service. The full faith and credit of the County and that of the respective participating municipalities are pledged for repayment of the bonds.

The Muskegon County Wastewater Management System Number One bond issue is a general obligation bond issue repayable from the proceeds of contract payments by participating users in the system. The full faith and credit of the County and that of participating municipalities are pledged for repayment of the bonds. Cash and other assets aggregating \$1,119,879 are restricted for the purpose of meeting principal and interest payments on the bonds.

The general obligation tax notes are issued by the County to pay the various local units of government their respective share of delinquent property taxes. The notes are collateralized by the assets of the respective Delinquent Tax Revolving Funds (\$12,974,000 at December 31, 1980) and the full faith and credit of the County.

The County Medical Care Facility bonds were retired during 1980 and the remaining cash in the Debt Service Fund has been transferred to the Brookhaven Medical Care Facility Special Revenue Fund as fund balance designated for capital outlay.

(8) FUND/RETAINED EARNINGS DEFICITS:

At December 31, 1980, certain Special Revenue, Special Assessment, Capital Projects and Enterprise Funds had accumulated deficits. These deficits will be funded in the future through either issuance of bonds, collections of assessments, increased user charges for services and/or General Fund appropriations.

(9) PRIOR PERIOD ADJUSTMENT:

The accompanying combined financial statements reflect a prior period adjustment to the Special Assessment Funds which has been retroactively applied to the 1979 financial information presented herein. In prior years, current and deferred special assessment installments receivable were recognized at the inception of a special assessment project with a credit to fund balance. Statement 1 of "Governmental Accounting, Auditing and Financial Reporting" stipulates that these be recognized as revenues when they become measurable and available as net current assets. The effect of this change on the balance sheet as of December 31, 1979 was to recognize deferred revenue and reduce fund balance by \$36,305,212.

(10) PENSION PLAN:

The County participates in the Michigan Municipal Employees Retirement System. The plan, which covers substantially all County employees, is both contributory and non-contributory depending on the individual group labor contracts. The plan is funded by quarterly contributions sufficient to amortize prior service cost over seven years. Contributions made by the County on behalf of its employees approximated \$1,165,000 for the year ended December 31, 1980. At December 31, 1979, the date of the latest actuarial review, information from the plan's administrator indicates the County's estimated share of actuarial present value of vested accumulated plan benefits was \$5,355,822 and plan net assets available for benefits were \$6,611,363 based on an assumed 6% rate of return. Information from the plan's administrators is not available to permit the County to determine its share of the actuarial present value of nonvested accumulated plan benefits.

(11) OVERVIEW TOTAL COLUMNS:

Overview total columns are included on the combined financial statements but are captioned "Memorandum Only" to indicate that they are presented for overview information purposes only. In accordance with generally accepted accounting principles for municipal governments, adjustments have not been made to eliminate interfund transactions and, therefore, the memorandum totals do not fairly present the financial position or results of operations of the County as a whole.

The amounts shown for 1979 in the accompanying combined financial statements are included only to provide a basis for comparison with 1980 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS  
(Continued)

(12) SEGMENT INFORMATION FOR ENTERPRISE FUNDS:

The County maintains four Enterprise Funds which provide Wastewater Management, Airport, Transit and Solid Waste Management Services. Segment information for the year ended December 31, 1980 is presented below for each of these activities.

	<u>Wastewater Management System</u>	<u>Muskegon County Airport</u>	<u>Muskegon Area Transit System</u>	<u>Solid Waste Management</u>	<u>Total</u>
Operating revenues	\$ 3,264,117	\$ 477,168	\$ 118,499	\$ 326,250	\$ 4,186,034
Depreciation and amortization	1,255,381	169,102	45,241	25,444	1,495,168
Operating income (loss)	(1,395,778)	(342,051)	(720,559)	80,670	(2,377,718)
Operating subsidies	-	-	676,828	-	676,828
Operating transfers	-	179,187	-	-	179,187
Net income (loss)	(1,296,116)	(175,388)	(44,988)	67,663	(1,448,829)
Current capital- Contributions	548,405	75,956	-	-	624,361
Transfers	-	115,195	-	67,663	182,858
Property additions	422,314	83,872	-	327,471	833,657
Net working capital	(543,097)	(56,546)	97,471	(362,719)	(864,891)
Long-term debt	12,963,265	-	-	28,906	12,992,171
Total equity	22,855,170	4,115,907	226,679	95,374	27,293,130

(13) LEASES:

The County leases certain office space and equipment under operating leases, which expire on various dates through 1985, with aggregate minimum rentals of \$516,000. Rental expense under operating leases was \$377,000 for the year ended December 31, 1980.

SUPPLEMENTAL  
FINANCIAL INFORMATION

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COUNTY OF MUSKIEGON  
GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980			
	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
Legislative:				
Personal services	\$ 108,145	\$ 106,522	\$ 1,623	\$ 102,458
Supplies	1,775	1,924	(149)	1,921
Other services and charges	22,240	23,459	(1,219)	28,169
Capital outlay	-	-	-	-
	<u>\$ 132,160</u>	<u>\$ 131,905</u>	<u>\$ 255</u>	<u>\$ 132,548</u>
Judicial:				
Personal services	\$1,736,992	\$1,734,465	\$ 2,527	\$1,608,566
Supplies	74,596	80,164	(5,568)	88,031
Other services and charges	318,539	333,391	(14,852)	334,577
Capital outlay	757	1,554	(797)	2,464
	<u>\$2,130,884</u>	<u>\$2,149,574</u>	<u>\$(18,690)</u>	<u>\$2,033,638</u>
General government:				
Personal services	\$2,596,273	\$2,541,590	\$ 54,683	\$2,207,385
Supplies	147,069	156,595	(9,526)	164,058
Other services and charges	791,113	792,261	(1,148)	645,370
Capital outlay	790	2,587	(1,797)	4,288
	<u>\$3,535,245</u>	<u>\$3,493,033</u>	<u>\$ 42,212</u>	<u>\$3,021,101</u>
Public safety:				
Personal services	\$2,381,050	\$2,321,573	\$ 59,477	\$1,891,785
Supplies	263,685	310,942	(47,257)	309,270
Other services and charges	121,175	140,152	(18,977)	135,968
Capital outlay	600	2,353	(1,753)	13,082
	<u>\$2,766,510</u>	<u>\$2,775,020</u>	<u>\$ (8,510)</u>	<u>\$2,350,105</u>
Health:				
Personal services	\$ -	\$ -	\$ -	\$ -
Supplies	- 250	79	171	97
Other services and charges	452,170	515,456	(63,286)	552,425
Capital outlay	-	-	-	-
	<u>\$ 452,420</u>	<u>\$ 515,535</u>	<u>\$(63,115)</u>	<u>\$ 552,522</u>

COUNTY OF MUSKOGON

GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979  
(Continued)

	1980		1979
	Budget	Actual	Actual
			Variance - Favorable (Unfavorable)
Welfare:			
Personal services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other services and charges	188,840	182,600	6,240
Capital outlay	-	-	-
	<u>\$ 188,840</u>	<u>\$ 182,600</u>	<u>\$ 6,240</u>
Culture:			
Personal services	\$ 104,690	\$ 100,915	\$ 3,775
Supplies	4,100	5,614	(1,514)
Other services and charges	13,575	16,489	(2,914)
Capital outlay	-	960	(960)
	<u>\$ 122,365</u>	<u>\$ 123,978</u>	<u>\$ (1,613)</u>
Recreation:			
Personal services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other services and charges	27,500	27,500	-
Capital outlay	-	-	-
	<u>\$ 27,500</u>	<u>\$ 27,500</u>	<u>\$ -</u>
Other:			
Personal services	\$ 2,335	\$ 2,587	\$ (252)
Supplies	150	142	8
Other services and charges	24,015	21,521	2,494
Capital outlay	-	-	-
	<u>\$ 26,500</u>	<u>\$ 24,250</u>	<u>\$ 2,250</u>
	<u>\$9,382,424</u>	<u>\$9,423,395</u>	<u>\$ (40,971)</u>
			<u>\$ 240,515</u>
			<u>\$ 240,515</u>
			<u>\$ 99,691</u>
			<u>4,289</u>
			<u>13,183</u>
			<u>85</u>
			<u>\$ 117,248</u>
			<u>\$ -</u>
			<u>-</u>
			<u>25,728</u>
			<u>-</u>
			<u>\$ 25,728</u>
			<u>\$ 2,795</u>
			<u>135</u>
			<u>40,230</u>
			<u>-</u>
			<u>\$ 43,160</u>
			<u>\$8,516,565</u>

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS

December 31, 1980

<u>ASSETS</u>	<u>Cooperative Reimbursement Friend of The Court</u>	<u>Cooperative Reimbursement Prosecutor</u>	<u>Civil Defense</u>	<u>Marine Safety</u>	<u>Health Department</u>
Cash and cash investments	\$ -	\$ -	\$ 25	-	\$ 200
Restricted cash	-	-	-	-	-
Accounts receivable-	-	-	-	-	-
Patients	-	-	-	-	-
Third-party cost reimbursements	-	13,473	15,644	42,869	247,791
Federal and state grants	39,083	-	-	-	-
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$39,083</u>	<u>\$13,473</u>	<u>\$15,669</u>	<u>\$42,869</u>	<u>\$247,991</u>
	\$29,950	\$10,937	\$13,570	\$40,543	\$ 45,025
Accounts payable	1,836	-	-	-	12,682
Accrued liabilities	7,297	2,536	2,099	2,326	79,358
Due to State of Michigan	-	-	-	-	90,343
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	16,500
Patient trust deposits	-	-	-	-	-
	<u>\$39,083</u>	<u>\$13,473</u>	<u>\$15,669</u>	<u>\$42,869</u>	<u>\$243,908</u>
Fund balance (deficit)-	\$ -	\$ -	\$ -	\$ -	\$ -
Designated	-	-	-	-	4,083
Undesignated	-	-	-	-	-
	<u>\$39,083</u>	<u>\$13,473</u>	<u>\$15,669</u>	<u>\$42,869</u>	<u>\$247,991</u>

LIABILITIES AND EQUITY

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	December 31, 1980				
<u>ASSETS</u>	<u>Law</u>	<u>Township</u>	<u>Library</u>	<u>LEAA</u>	<u>Emergency</u>
	<u>Library</u>	<u>Police</u>	<u>Service</u>	<u>Central</u>	<u>Medical</u>
	<u>Library</u>	<u>Service</u>	<u>Library</u>	<u>Dispatch</u>	<u>System</u>
Cash and cash investments	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-	-
Accounts receivable-					
Patients	-	-	-	-	-
Third-party cost reimbursements	-	-	-	8,760	-
Federal and state grants	-	-	-	-	8,851
Local municipalities and private enterprise	-	5,033	4,347	21,436	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$ -</u>	<u>\$5,033</u>	<u>\$18,982</u>	<u>\$30,196</u>	<u>\$8,851</u>
	\$ -	\$5,033	\$ -	\$23,632	\$ 980
	-	-	17,095	6,564	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>\$ -</u>	<u>\$5,033</u>	<u>\$17,095</u>	<u>\$30,196</u>	<u>\$ 980</u>
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	1,887	-	7,871
	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,887</u>	<u>\$ -</u>	<u>\$ 7,871</u>
	\$ -	\$5,033	\$18,982	\$30,196	\$8,851

LIABILITIES AND EQUITY

Cash overdraft  
Accounts payable  
Accrued liabilities  
Due to State of Michigan  
Due to local municipalities  
Due to other funds  
Patient trust deposits

Fund balance (deficit)-  
    Designated  
    Undesignated

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

December 31, 1980

	LEAA Jail Overcrowding	Brookhaven Medical Care Facility	Child Care Facility	Veterans Trust	Park Master Planning Project
<b>ASSETS</b>					
Cash and cash investments	\$ -	\$ 200	\$ -	\$ 7,539	\$ -
Restricted cash	-	-	-	-	-
Accounts receivable-					
Patients	-	54,107	-	-	-
Third-party cost reimbursements	-	616,302	-	-	-
Federal and state grants	-	-	204,106	-	4,250
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	39,047.	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$ -</u>	<u>\$709,656</u>	<u>\$204,106</u>	<u>\$7,539</u>	<u>\$4,250</u>
	\$ -	\$ 98,008	\$142,614	\$ -	\$4,250
Cash overdraft	-	267,145	27,773	-	-
Accounts payable	-	116,423	33,719	-	-
Accrued liabilities	-	-	-	-	-
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Patient trust deposits	-	-	-	-	-
	<u>\$ -</u>	<u>\$481,576</u>	<u>\$204,106</u>	<u>\$ -</u>	<u>\$4,250</u>
	\$ -	\$228,080	\$ -	\$ 7,539	\$ -
Fund balance (deficit)-	-	-	-	-	-
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
	<u>\$ -</u>	<u>\$228,080</u>	<u>\$ -</u>	<u>\$7,539</u>	<u>\$ -</u>
	<u>\$ -</u>	<u>\$709,656</u>	<u>\$204,106</u>	<u>\$7,539</u>	<u>\$4,250</u>

LIABILITIES AND EQUITY

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	December 31, 1980				
ASSETS	Sewage Facilities Step One	Sewage Facilities Step Two	Organic Pollutants Wastewater	Federal Revenue Sharing	Day Camp
Cash and cash investments	\$43,776	\$3,336	\$ -	\$1,229,229	\$ -
Restricted cash	-	-	-	-	-
Accounts receivable-					
Patients	-	-	-	-	-
Third-party cost reimbursements	-	-	-	-	-
Federal and state grants	-	226	10,705	308,344	-
Local municipalities and private enterprise	-	-	-	10,989	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	674	-
	<u>\$43,776</u>	<u>\$3,562</u>	<u>\$10,705</u>	<u>\$1,549,236</u>	<u>\$ -</u>
	\$ -	\$ -	\$10,705	\$ -	\$ -
	-	-	-	1,163	-
	-	-	-	2,699	-
	-	-	-	-	-
	-	-	-	6,673	-
	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$10,705</u>	<u>\$ 10,535</u>	<u>\$ -</u>
	\$ -	\$ -	\$ -	\$1,538,701	\$ -
	<u>43,776</u>	<u>3,562</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	<u>\$43,776</u>	<u>\$3,562</u>	<u>\$ -</u>	<u>\$1,538,701</u>	<u>\$ -</u>
	<u>\$43,776</u>	<u>\$3,562</u>	<u>\$10,705</u>	<u>\$1,549,236</u>	<u>\$ -</u>

LIABILITIES AND EQUITY

Cash overdraft  
Accounts payable  
Accrued liabilities  
Due to State of Michigan  
Due to local municipalities  
Due to other funds  
Patient trust deposits

Fund balance (deficit)-  
    Designated  
    Undesignated

COUNTY OF MUSKOGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	December 31, 1980				
<u>ASSETS</u>	<u>Soldiers and Sailors Relief</u>	<u>Labor Management Council</u>	<u>Tourist</u>	<u>LEAA Sheriff Management Study</u>	
Cash and cash investments	\$ -	\$10,820	\$3,573	\$ -	
Restricted cash	-	-	-	-	
Accounts receivable-					
Patients	-	-	-	-	
Third-party cost reimbursements	-	-	-	-	
Federal and state grants	-	-	2,700	2,737	
Local municipalities and private enterprise	-	-	-	-	
Other	-	-	-	66	
Due from other funds	-	-	-	-	
Inventory of supplies	-	-	-	-	
	<u>\$ -</u>	<u>\$10,820</u>	<u>\$6,273</u>	<u>\$2,803</u>	
	\$ -	\$ -	\$ -	\$2,150	
	-	464	-	653	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	-	-	-	-	
	<u>\$ -</u>	<u>\$ 464</u>	<u>\$ -</u>	<u>\$2,803</u>	
	\$ -	\$ 10,356	\$ 6,273	\$ -	
	-	\$10,356	\$6,273	\$ -	
	<u>\$ -</u>	<u>\$10,820</u>	<u>\$6,273</u>	<u>\$2,803</u>	

LIABILITIES AND EQUITY

Cash overdraft  
Accounts payable  
Accrued liabilities  
Due to State of Michigan  
Due to local municipalities  
Due to other funds  
Patient trust deposits

Fund balance (deficit) -  
Designated  
Undesignated

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	December 31, 1980		Total-December 31,	
<u>ASSETS</u>	Technical Energy Audit	Alcohol Feasibility Study	1980	1979
Cash and cash investments	\$65	\$2,744	\$1,316,142	\$1,697,271
Restricted cash	-	-	-	-
Accounts receivable-	-	-	54,107	30,642
Patients	-	-	616,302	385,135
Third-party cost reimbursements	-	-	897,988	835,579
Federal and state grants	-	-	22,540	25,879
Local municipalities and private enterprise	-	-	30,816	988
Other	-	-	66	233
Due from other funds	-	-	39,721	55,728
Inventory of supplies	<u>\$65</u>	<u>\$2,744</u>	<u>\$2,977,682</u>	<u>\$3,031,455</u>
	\$-	\$-	\$ 427,397	\$ 630,044
Cash overdraft	-	-	317,816	151,430
Accounts payable	-	-	264,016	-
Accrued liabilities	-	-	90,343	117,974
Due to State of Michigan	-	-	-	-
Due to local municipalities	-	-	23,173	220,725
Due to other funds	-	-	-	-
Patient trust deposits	-	-	-	-
	<u>\$-</u>	<u>\$-</u>	<u>\$1,122,745</u>	<u>\$1,120,173</u>
Fund balance (deficit) -	\$-	\$-	\$1,766,781	\$1,775,695
Designated	<u>65</u>	<u>2,744</u>	<u>88,156</u>	<u>135,587</u>
Undesignated	<u>\$65</u>	<u>\$2,744</u>	<u>\$1,854,937</u>	<u>\$1,911,282</u>
	<u>\$65</u>	<u>\$2,744</u>	<u>\$2,977,682</u>	<u>\$3,031,455</u>

LIABILITIES AND EQUITY

Cash overdraft  
Accounts payable  
Accrued liabilities  
Due to State of Michigan  
Due to local municipalities  
Due to other funds  
Patient trust deposits

Fund balance (deficit) -  
    Designated  
    Undesignated

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

September 30, 1980

		Muskegon County	Sheriff Road Patrol
<u>ASSETS</u>			
Cash and cash investments	\$ -	\$ -	\$ -
Restricted cash	-	-	-
Accounts receivable-			
Patients	-	-	-
Third-party cost reimbursements	-	-	-
Federal and state grants	152,193	12,500	31,437
Local municipalities and private enterprise	-	641,924	-
Other	-	25,980	1,852
Due from other funds	20,000	95,166	2,126
Inventory of supplies	-	-	-
	<u>\$ 172,193</u>	<u>\$ 1,052,465</u>	<u>\$ 35,415</u>
<u>LIABILITIES AND EQUITY</u>			
Cash overdraft	\$ 117,925	\$ -	\$ 32,974
Accounts payable	68,672	-	-
Accrued liabilities	1,138	1,795	2,441
Due to State of Michigan	109,544	-	-
Due to local municipalities	-	153,850	-
Due to other funds	5,001	74	-
Patient trust deposits	-	-	-
	<u>\$ 302,280</u>	<u>\$ 156,114</u>	<u>\$ 35,415</u>
Fund balance (deficit)-			
Designated	\$ -	\$ -	\$ -
Undesignated	(130,087)	896,351	-
	<u>\$ (130,087)</u>	<u>\$ 896,351</u>	<u>\$ -</u>
	<u>\$ 172,193</u>	<u>\$ 1,052,465</u>	<u>\$ 35,415</u>

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	September 30, 1980				
<u>ASSETS</u>	<u>Community Mental Health</u>	<u>Foster Grandparents</u>	<u>OHSP Central Dispatch</u>	<u>LEAA Post Separation</u>	<u>EWP Domestic Violence</u>
Cash and cash investments	\$ 11,884	\$ 1,496	\$ -	\$ -	\$ -
Restricted cash	-	-	-	-	-
Accounts receivable-	-	-	-	-	-
Patients	-	-	-	-	-
Third-party cost reimbursements	36,832	6,556	-	12,401	2,361
Federal and state grants	15,614	-	-	-	-
Local municipalities and private enterprise	6,848	-	-	-	-
Other	160,392	-	-	-	6,281
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$ 231,570</u>	<u>\$ 8,052</u>	<u>\$ -</u>	<u>\$ 12,401</u>	<u>\$ 8,642</u>
	\$ 320,134	\$ -	\$ -	\$ 9,461	\$ 6,481
	37,483	230	-	28	529
	11,657	-	-	1,915	1,632
	-	-	-	-	-
	27,809	-	-	997	-
	-	-	-	-	-
	<u>\$ 397,083</u>	<u>\$ 230</u>	<u>\$ -</u>	<u>\$ 12,401</u>	<u>\$ 8,642</u>
	\$ (165,513)	\$ -	\$ -	\$ -	\$ -
	<u>\$(165,513)</u>	<u>\$ 7,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
	\$ 231,570	\$ 8,052	\$ -	\$ 12,401	\$ 8,642
	<u>\$ 231,570</u>	<u>\$ 8,052</u>	<u>\$ -</u>	<u>\$ 12,401</u>	<u>\$ 8,642</u>

LIABILITIES AND EQUITY

Cash overdraft	-
Accounts payable	-
Accrued liabilities	-
Due to State of Michigan	-
Due to local municipalities	-
Due to other funds	-
Patient trust deposits	-
Fund balance (deficit)-	-
Designated	-
Undesignated	-

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	September 30, 1980				
ASSETS	Energy Coordinator	Whitehall Adult Activity	LEAA EWP Rape Crisis	LEAA Jail Renovation	Cloverville Adult Activity
Cash and cash investments	\$ -	\$ 7,699	\$ -	\$ -	\$8,062
Restricted cash	-	-	-	-	-
Accounts receivable-	-	-	-	-	-
Patients	-	-	-	-	-
Third-party cost reimbursements	-	-	-	-	-
Federal and state grants	2,993	5,746	15,763	-	-
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Due from other funds	2,977	-	1,984	4,623	-
Inventory of supplies	-	-	-	-	-
	<u>\$5,970</u>	<u>\$13,445</u>	<u>\$17,747</u>	<u>\$4,623</u>	<u>\$8,062</u>
	\$3,572	\$ -	\$14,161	\$2,500	\$ -
	-	470	416	2,123	3,806
	228	1,411	1,780	-	1,366
	-	10,887	-	-	2,654
	-	-	-	-	-
	2,170	677	1,390	-	236
	<u>\$5,970</u>	<u>\$13,445</u>	<u>\$17,747</u>	<u>\$4,623</u>	<u>\$8,062</u>
	\$ -	\$ -	\$ -	\$ -	\$ -
	-	-	-	-	-
	-	-	-	-	-
	<u>\$5,970</u>	<u>\$13,445</u>	<u>\$17,747</u>	<u>\$4,623</u>	<u>\$8,062</u>

LIABILITIES AND EQUITY

Cash overdraft

Accounts payable

Accrued liabilities

Due to State of Michigan

Due to local municipalities

Due to other funds

Patient trust deposits

Fund balance (deficit)-

    Designated

    Undesignated

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	September 30, 1980				
<u>ASSETS</u>	<u>EWP United May</u>	<u>Michigan Youth Employment</u>	<u>Educational Linkages</u>	<u>Youth Energy Education and Employment</u>	<u>Female Ex-Offender</u>
Cash and cash investments	\$ -	\$ -	\$ -	\$144,715	\$ -
Restricted cash	-	-	-	-	-
Accounts receivable-	-	-	-	-	-
Patients	-	-	-	-	-
Third-party cost reimbursements	-	-	5,138	-	-
Federal and state grants	-	-	-	-	-
Local municipalities and private enterprise	132	-	-	-	-
Other	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$132</u>	<u>\$ -</u>	<u>\$5,138</u>	<u>\$144,715</u>	<u>\$ -</u>
	\$ -	\$ -	\$4,325	\$ -	\$ -
Cash overdraft	46	-	633	3,657	-
Accounts payable	77	-	180	2,764	-
Accrued liabilities	-	-	-	138,294	-
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	9	-	-	-	-
Due to other funds	-	-	-	-	-
Patient trust deposits	-	-	-	-	-
	<u>\$132</u>	<u>\$ -</u>	<u>\$5,138</u>	<u>\$144,715</u>	<u>\$ -</u>
	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance (deficit)-	-	-	-	-	-
Designated	-	-	-	-	-
Undesignated	-	-	-	-	-
	<u>\$132</u>	<u>\$ -</u>	<u>\$5,138</u>	<u>\$144,715</u>	<u>\$ -</u>

LIABILITIES AND EQUITY

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	Total-September 30,		Total-All Funds (Memorandum Only)	
<u>ASSETS</u>	1980	1979	1980	1979
Cash and cash investments	\$ 451,101	\$ 508,698	\$1,767,243	\$2,205,969
Restricted cash	-	-	-	-
Accounts receivable-	-	-	-	-
Patients	-	-	54,107	30,642
Third-party cost reimbursements	-	-	616,302	385,135
Federal and state grants	1,343,399	755,374	2,241,387	1,590,953
Local municipalities and private enterprise	657,670	157,590	680,210	183,469
Other	38,678	20,254	69,494	21,242
Due from other funds	296,380	65,462	296,446	65,695
Inventory of supplies	-	-	39,721	55,728
	\$2,787,228	\$1,507,378	\$5,764,910	\$4,538,833
	\$ 262,395	\$ 339,154	\$ 689,792	\$ 969,198
Cash overdraft	1,222,882	827,827	1,540,698	979,257
Accounts payable	168,161	-	432,177	-
Accrued liabilities	273,216	203,392	363,559	321,366
Due to State of Michigan	153,850	-	153,850	-
Due to local municipalities	98,151	97,194	121,324	317,919
Due to other funds	-	-	-	-
Patient trust deposits	-	-	-	-
	\$2,178,655	\$1,467,567	\$3,301,400	\$2,587,740
	\$ -	\$ -	\$1,766,781	\$1,775,695
Fund balance (deficit)-	608,573	39,811	696,729	175,398
Designated	-	-	-	-
Undesignated	608,573	39,811	696,729	175,398
	\$2,787,228	\$1,507,378	\$5,764,910	\$4,538,833

LIABILITIES AND EQUITY

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Year Ended December 31, 1980

	Cooperative Reimbursement of Friend of The Court	Cooperative Reimbursement Prosecutor	Civil Defense	Marine Safety	Health Department
REVENUES:					
Grants-					
State	\$171,430	\$60,178	\$23,030	\$53,679	\$1,416,805
Federal	-	-	-	-	31,213
Local units	-	-	-	-	-
Charges for services rendered	-	-	-	-	99,507
Contributions from private sources	-	-	-	-	666
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Reimbursements	470	-	9,087	-	2,219
	<u>\$171,900</u>	<u>\$60,178</u>	<u>\$32,117</u>	<u>\$53,679</u>	<u>\$1,550,410</u>
EXPENDITURES:					
Current operations-					
General County Government	\$186,644	\$67,735	\$68,093	\$76,103	\$-
Public safety	-	-	-	-	2,081,173
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	10,305
Capital outlay	-	-	-	-	-
Debt service - principal	-	-	-	-	-
	<u>\$186,644</u>	<u>\$67,735</u>	<u>\$68,093</u>	<u>\$76,103</u>	<u>\$2,091,478</u>
Revenues over (under) expenditures	<u>\$(14,744)</u>	<u>\$(7,557)</u>	<u>\$(35,976)</u>	<u>\$(22,424)</u>	<u>\$(541,068)</u>
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-	\$14,744	\$7,557	\$35,976	\$524	\$542,478
County appropriations - General Fund	-	-	-	21,900	-
Other	14,744	7,557	35,976	22,424	542,478
	<u>\$14,744</u>	<u>\$7,557</u>	<u>\$35,976</u>	<u>\$22,424</u>	<u>\$542,478</u>
Revenues and other sources over (under) expenditures and other uses	\$-	\$-	\$-	\$-	\$1,410
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-	2,673
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$-</u>	<u>\$4,083</u>

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended December 31, 1980				
	Law Library	Township Police Service	Library	LEAA Central Dispatch	Emergency Medical System
REVENUES:					
Grants-					
State	\$ -	\$ -	\$ 34,360	\$ 3,988	\$ -
Federal	-	-	12,100	71,787	-
Local units	-	-	1,921	-	-
Charges for services rendered	-	19,601	4,567	-	17,522
Contributions from private sources	-	-	788	-	-
Fines and forfeitures	3,000	-	160,855	-	-
Investment income	-	-	-	23,194	-
Reimbursements	-	-	57,500	-	-
	\$ 3,000	\$ 19,601	\$ 272,091	\$ 98,969	\$ 17,522
EXPENDITURES:					
Current operations-					
General County government	\$ 11,803	\$ 19,601	\$ -	\$ -	\$ -
Public safety	-	-	-	-	9,651
Health	-	-	-	-	-
Welfare	-	-	446,761	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	98,969	38,453
Capital outlay	-	-	-	-	-
Debt service - principal	-	-	-	-	-
	\$ 11,803	\$ 19,601	\$ 446,761	\$ 98,969	\$ 48,104
Revenues over (under) expenditures	\$ (8,803)	\$ -	\$ (174,670)	\$ -	\$ (30,582)
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	\$ 8,803	\$ -	\$ 156,391	\$ -	\$ -
Other	-	-	18,972	-	38,453
	\$ 8,803	\$ -	\$ 175,363	\$ -	\$ 38,453
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ 693	\$ -	\$ 7,871
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	1,194	-	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	\$ -	\$ -	\$ 1,887	\$ -	\$ 7,871

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended December 31, 1980				
	LEAA Jail Overcrowding	Brookhaven Medical Care Facility	Child Care Facility	Veterans Trust	Park Master Planning Project
REVENUES:					
Grants-					
State	\$ 7,613		\$ 548,945	\$ 53,715	\$ 17,000
Federal					
Local units					
Charges for services rendered		3,158,491			
Contributions from private sources		6,729			
Fines and forfeitures					
Investment income					
Reimbursements		17,059	45,009		
	\$ 7,613 ✓	\$ 3,182,279 ✓	\$ 593,954 ✓	\$ 53,715 ✓	\$ 17,000 ✓
EXPENDITURES:					
Current operations-					
General county government	\$ 8,459				
Public safety		3,461,708	1,118,285	59,578	
Health					
Welfare					19,698
Culture					
Recreation		169,094			
Capital outlay					
Debt service - principal					
	\$ 8,459	\$ 3,630,802	\$ 1,118,285	\$ 59,578	\$ 19,698
	\$ (846)	\$ (448,523)	\$ (524,331)	\$ (5,863)	\$ (2,698)
Revenues over (under) expenditures					
	\$ -		\$ 584,640	\$ -	\$ 2,698
	846				
	\$ 846 ✓	\$ 260,754 ✓	\$ 584,640 ✓	\$ - ✓	\$ 2,698 ✓
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ (187,769)	\$ 60,309	\$ (5,863)	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR		187,769	(60,309)	13,402	
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS		228,080			
	\$ -	\$ 228,080	\$ -	\$ 7,539	\$ -
FUND BALANCE (DEFICIT) END OF YEAR					

COUNTY OF MUSKOGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended December 31, 1980				
	Sewage Facilities Step One	Sewage Facilities Step Two	Organic Pollutants Wastewater	Federal Revenue Sharing	Day Camp
<b>REVENUES:</b>					
Grants-					
State	\$ 8,200	\$ 719	\$ -	\$ -	\$ -
Federal	-	1,705	93,762	1,186,184	-
Local units	-	734	-	-	-
Charges for services rendered	-	-	1,050	-	-
Contributions from private sources	-	-	-	-	6,000
Fines and forfeitures	-	-	-	230,268	-
Investment income	4,972	-	-	141,496	9,704
Reimbursements	-	-	-	-	-
	<u>\$13,172</u>	<u>\$ 3,158</u>	<u>\$ 94,812</u>	<u>\$1,557,948</u>	<u>\$ 15,704</u>
<b>EXPENDITURES:</b>					
Current operations-					
General County government	\$ -	\$ -	\$ -	\$ 696,363	\$ -
Public safety	-	-	-	-	-
Health	513	4,812	109,025	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	382,384	27,734
Capital outlay	-	-	-	134,000	-
Debt service - principal	-	-	-	-	-
	<u>\$ 513</u>	<u>\$ 4,812</u>	<u>\$109,025</u>	<u>\$1,212,747</u>	<u>\$ 27,734</u>
Revenues over (under) expenditures	<u>\$12,659</u>	<u>\$ (1,654)</u>	<u>\$ (14,213)</u>	<u>\$ 345,201</u>	<u>\$ (12,030)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in (out) -					
County appropriations - General Fund	\$ -	\$ -	\$ 14,213	\$ (439,370)	\$ 12,030
Other	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,213</u>	<u>\$ (439,370)</u>	<u>\$ 12,030</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$12,659</u>	<u>\$ (1,654)</u>	<u>\$ -</u>	<u>\$ (94,169)</u>	<u>\$ -</u>
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	<u>31,117</u>	<u>5,216</u>	<u>-</u>	<u>1,719,967</u>	<u>-</u>
<b>CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(87,097)</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$43,776</u>	<u>\$ 3,562</u>	<u>\$ -</u>	<u>\$1,538,701</u>	<u>\$ -</u>

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended December 31, 1980			
	Soldiers and Sailors Relief	Labor Management Council	Tourist	LEAA Sheriff Management Study
<b>REVENUES:</b>				
Grants-				
State	\$ -	\$ 8,998	\$ -	\$ 7,818
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	30,000	-
Contributions from private sources	-	30,254	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	79	1,370	-	-
	<u>\$ 79</u>	<u>\$40,622</u>	<u>\$30,000</u>	<u>\$7,818</u>
<b>EXPENDITURES:</b>				
Current operations-				
General County government	\$ -	\$31,339	\$ -	\$ 8,687
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	4,258	-	-	-
Culture	-	-	32,907	-
Recreation	-	-	-	-
Capital outlay	-	-	-	-
Debt service - principal	-	-	-	-
	<u>\$ 4,258</u>	<u>\$31,339</u>	<u>\$32,907</u>	<u>\$8,687</u>
Revenues over (under) expenditures	<u>\$(4,179)</u>	<u>\$ 9,283</u>	<u>\$(2,907)</u>	<u>\$( 869)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-				
County appropriations - General Fund	\$ 4,179	\$ -	\$ -	\$ -
Other	-	-	-	869
	<u>\$ 4,179</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 869</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 9,283	\$(2,907)	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	1,073	9,180	-
<b>CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$10,356</u>	<u>\$ 6,273</u>	<u>\$ -</u>





COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended September 30, 1980				
	Community Mental Health	Foster Grandparents	OHSP Central Dispatch	LEAA Post Separation	EWP Domestic Violence
<b>REVENUES:</b>					
Grants- State	\$ 1,798,068	\$ -	\$ -	\$ 47,793	\$ 81,372
Federal	-	-	-	-	-
Local units	120,870	-	-	-	-
Charges for services rendered	89,131	-	-	-	-
Contributions from private sources	-	-	-	-	-
Fines and forfeitures	29,896	-	-	-	-
Investment income	16,400	-	-	-	-
Reimbursements	-	-	-	-	-
	<u>\$2,054,365</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$47,793</u>	<u>\$81,372</u>
<b>EXPENDITURES:</b>					
Current operations-					
General County Government	\$ -	\$ -	\$ -	\$ 47,793	\$ 82,683
Public safety	2,096,450	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	18,970	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service - principal	-	-	-	-	-
	<u>\$2,115,420</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$47,793</u>	<u>\$82,683</u>
Revenues over (under) expenditures	<u>\$ (61,055)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(1,311)</u>
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in (out)-	\$ 117,053	\$ -	\$ -	\$ -	\$ -
County appropriations - General Fund	61,230	-	-	-	-
Other	\$ 178,283	\$ -	\$ -	\$ -	\$ -
	<u>\$ 356,566</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ 117,228</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$(1,311)</u>
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	<u>(282,741)</u>	<u>7,822</u>	<u>-</u>	<u>-</u>	<u>1,311</u>
<b>CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ (165,513)</u>	<u>\$7,822</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended September 30, 1980				
	Energy Coordinator	Whitehall Adult Activity	LEAA EWP Rape Crisis	LEAA Jail Renovation	Cloverville Adult Activity
REVENUES:					
Grants-					
State	\$18,810	\$14,130	\$ 459	\$ 63,328	\$6,733
Federal	-	-	79,547	-	-
Local units	-	-	-	-	-
Charges for services rendered	-	-	-	-	-
Contributions from private sources	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Reimbursements	-	-	474	-	-
	\$18,810 ✓	\$14,130 ✓	\$80,480 ✓	\$ 63,328 ✓	\$6,733 ✓
EXPENDITURES:					
Current operations-					
General County government	\$21,324	\$ -	\$ 84,283	\$ -	\$ -
Public safety	-	14,130	-	-	4,079
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	167,549	2,654
Capital outlay	-	-	-	-	-
Debt service - principal	-	-	-	-	-
	\$21,324	\$14,130	\$84,283	\$ 167,549	\$6,733
	\$(2,514)	\$ -	\$(3,803)	\$(104,221)	\$ -
Revenues over (under) expenditures					
	\$ 2,514	\$ -	\$ 3,803	\$ 104,221	\$ -
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund					
Other	\$ 2,514 ✓	\$ - ✓	\$ 3,803 ✓	\$ 104,221 ✓	\$ - ✓
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF MUSKEGON  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Year Ended September 30, 1980				
	EWP United May	Michigan Youth Employment	Educational Linkages	Youth Energy Education and Employment	Female Ex-Offender
REVENUES:					
Grants-					
State	\$ -	\$6,830	\$25,244	\$36,706	\$ -
Federal	-	-	-	-	-
Local units	-	-	-	-	-
Charges for services rendered	-	-	-	-	-
Contributions from private sources	2,748	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Reimbursements	-	-	-	-	-
	<u>\$2,748</u> ✓	<u>\$6,830</u> ✓	<u>\$25,244</u> ✓	<u>\$36,706</u> ✓	<u>\$ -</u>
EXPENDITURES:					
Current operations-					
General County government	\$ -	\$ -	\$ -	\$ -	\$ -
Public safety	-	-	-	-	-
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture	2,748	6,830	25,244	36,706	-
Recreation	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service - principal	-	-	-	-	-
	<u>\$2,748</u>	<u>\$6,830</u>	<u>\$25,244</u>	<u>\$36,706</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKOGEE  
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
(Continued)

	Total-September 30,		Total-All Funds (Memorandum Only)	
	1980	1979	1980	1979
<b>REVENUES:</b>				
Grants-				
State	\$ 3,113,565	\$ 2,625,941	\$ 5,493,614	\$ 4,796,693
Federal	7,010,540	8,165,921	8,451,220	9,601,452
Local units	-	-	2,655	800
Charges for services rendered	129,488	111,396	3,412,704	3,198,970
Contributions from private sources	95,879	84,045	187,838	131,932
Fines and forfeitures	-	-	163,855	164,871
Investment income	88,696	31,957	323,936	309,896
Reimbursements	39,860	9,666	347,047	130,316
	<u>\$10,478,028</u>	<u>\$11,028,926</u>	<u>\$18,382,869</u>	<u>\$18,334,930</u>
<b>EXPENDITURES:</b>				
Current operations-				
General County government	\$ 154,904	\$ 122,143	\$ 1,141,676	\$ 937,406
Public safety	320,558	186,666	513,304	361,626
Health	2,728,712	2,740,280	9,513,879	8,850,112
Welfare	6,877,692	8,006,329	6,941,528	8,064,373
Culture	-	-	446,761	399,668
Recreation	-	-	80,339	33,889
Capital outlay	224,984	203,098	924,189	786,397
Debt service - principal	-	-	134,000	133,000
	<u>\$10,306,850</u>	<u>\$11,258,516</u>	<u>\$19,695,676</u>	<u>\$19,566,471</u>
Revenues over (under) expenditures	\$ 171,178	\$ (229,590)	\$ (1,312,807)	\$ (1,231,541)
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out) -				
County appropriations - General Fund	\$ 247,591	\$ 148,811	\$ 1,690,750	\$ 1,293,937
Other	149,993	130,291	(6,509)	(1,136,667)
	<u>\$ 397,584</u>	<u>\$ 279,102</u>	<u>\$ 1,684,241</u>	<u>\$ 157,270</u>
Revenues and other sources over (under) expenditures and other uses	\$ 568,762	\$ 49,512	\$ 371,434	\$ (1,074,271)
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	39,811	(9,701)	1,951,093	3,168,159
<b>CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS</b>	-	-	140,983	(142,795)
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ 608,573</u>	<u>\$ 39,811</u>	<u>\$ 2,463,510</u>	<u>\$ 1,951,093</u>

COUNTY OF MUSKOGON

COOPERATIVE REIMBURSEMENT FRIEND OF THE COURT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Grants-				
State	\$182,851	\$171,430	\$ (11,421)	\$145,553
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	470	470	-
	<u>\$182,851</u>	<u>\$171,900</u>	<u>\$ (10,951)</u>	<u>\$145,553</u>
<b>EXPENDITURES:</b>				
General county government	\$200,407	\$186,644	\$ 13,763	\$152,834
Capital outlay	-	-	-	-
	<u>\$200,407</u>	<u>\$186,644</u>	<u>\$ 13,763</u>	<u>\$152,834</u>
Revenues over (under) expenditures	<u>\$ (17,556)</u>	<u>\$ (14,744)</u>	<u>\$ 2,812</u>	<u>\$ (7,281)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-				
County appropriations-General Fund	\$ 17,556	\$ 14,744	\$ (2,812)	\$ 7,281
Other	-	-	-	-
	<u>\$ 17,556</u>	<u>\$ 14,744</u>	<u>\$ (2,812)</u>	<u>\$ 7,281</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

COOPERATIVE REIMBURSEMENT PROSECUTOR SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
 With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Grants-				
State	\$68,041	\$60,178	\$(7,863)	\$56,888
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$68,041</u>	<u>\$60,178</u>	<u>\$(7,863)</u>	<u>\$56,888</u>
<b>EXPENDITURES:</b>				
General county government	\$75,441	\$67,735	\$ 7,706	\$62,071
Capital outlay	-	-	-	-
	<u>\$75,441</u>	<u>\$67,735</u>	<u>\$ 7,706</u>	<u>\$62,071</u>
Revenues over (under) expenditures	<u>\$(7,400)</u>	<u>\$(7,557)</u>	<u>\$ (157)</u>	<u>\$(5,183)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ 7,400	\$ 7,557	\$ 157	\$ (376)
County appropriations-General Fund	-	-	-	-
Other	-	\$ 7,557	\$ 157	\$ (376)
Revenues and other sources over	\$ -	\$ -	\$ -	\$(5,559)
(under) expenditures and other				
uses				
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>				<u>5,559</u>
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>				<u>\$ -</u>

COUNTY OF MUSKOGON

CIVIL DEFENSE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance -	1979
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	\$ 31,132	\$ 23,030	\$ (8,102)	\$52,234
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	4,817	9,087	4,270	13,893
	<u>\$ 35,949</u>	<u>\$ 32,117</u>	<u>\$ (3,832)</u>	<u>\$66,127</u>
EXPENDITURES:				
Public safety	\$ 62,579	\$ 68,093	\$ (5,514)	\$65,786
Capital outlay	500	-	500	-
	<u>\$ 63,079</u>	<u>\$ 68,093</u>	<u>\$ (5,014)</u>	<u>\$65,786</u>
Revenues over (under) expenditures	<u>\$(27,130)</u>	<u>\$(35,976)</u>	<u>\$(8,846)</u>	<u>\$ 341</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations-General Fund	\$ 31,130	\$ 35,976	\$ 4,846	\$ 1,839
Other	-	-	-	-
	<u>\$ 31,130</u>	<u>\$ 35,976</u>	<u>\$ 4,846</u>	<u>\$ 1,839</u>
Revenues and other sources over (under) expenditures and other uses	\$ 4,000	\$ -	\$ (4,000)	\$ 2,180
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	(2,180)
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 4,000</u>	<u>\$ -</u>	<u>\$ (4,000)</u>	<u>\$ -</u>

COUNTY OF MUSKOGEE

MARINE SAFETY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$ 38,750	\$ 53,679	\$ 14,929	\$ 28,219
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	\$ 38,750	\$ 53,679	\$ 14,929	\$ 28,219
EXPENDITURES:				
Public safety	\$ 72,751	\$ 76,103	\$ (3,352)	\$ 67,153
Capital outlay	-	-	-	-
	\$ 72,751	\$ 76,103	\$ (3,352)	\$ 67,153
Revenues over (under) expenditures	\$(34,001)	\$(22,424)	\$ 11,577	\$(38,934)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ 20,101	\$ 524	\$(19,577)	\$ 38,934
County appropriations-General Fund	13,900	21,900	8,000	-
Other	\$ 34,001	\$ 22,424	\$(11,577)	\$ 38,934
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	\$ -	\$ -	\$ -	\$ -

COUNTY OF MUSKEGON

HEALTH DEPARTMENT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$2,126,119	\$1,416,805	\$ (709,314)	\$1,316,074
Federal	17,094	31,213	14,119	27,144
Local	59,625	-	(59,625)	-
Charges for services rendered	153,590	99,507	(54,083)	73,816
Contributions from private sources	450	666	216	3,091
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	5,806	2,219	(3,587)	2,061
	<u>\$2,362,684</u>	<u>\$1,550,410</u>	<u>\$ (812,274)</u>	<u>\$1,422,186</u>
EXPENDITURES:				
Health	\$2,907,778	\$2,081,173	\$ 826,605	\$1,835,984
Capital outlay	2,975	10,305	(7,330)	17,242
	<u>\$2,910,753</u>	<u>\$2,091,478</u>	<u>\$ 819,275</u>	<u>\$1,853,226</u>
Revenues over (under) expenditures	<u>\$ (548,069)</u>	<u>\$ (541,068)</u>	<u>\$ 7,001</u>	<u>\$ (431,040)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations-General Fund	\$ 548,069	\$ 542,478	\$ (5,591)	\$ 445,132
Other	-	-	-	-
	<u>\$ 548,069</u>	<u>\$ 542,478</u>	<u>\$ (5,591)</u>	<u>\$ 445,132</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 1,410	\$ 1,410	\$ 14,092
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	2,673	2,673	-	(11,419)
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 2,673</u>	<u>\$ 4,083</u>	<u>\$ 1,410</u>	<u>\$ 2,673</u>

COUNTY OF MUSKEGON

LAW LIBRARY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		1979 Actual
	Budget	Actual	
<b>REVENUES:</b>			
Grants - State	\$ -	\$ -	\$ -
Federal	-	-	-
Local	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	3,000	3,000	3,000
Investment income	-	-	-
Reimbursements	-	-	-
	<u>\$ 3,000</u>	<u>\$ 3,000</u>	<u>\$ 3,000</u>
<b>EXPENDITURES:</b>			
Public Safety	\$ 9,950	\$11,803	\$10,714
Capital outlay	-	-	-
	<u>\$ 9,950</u>	<u>\$11,803</u>	<u>\$10,714</u>
	<u>\$(6,950)</u>	<u>\$(8,803)</u>	<u>\$(7,714)</u>
Revenues over (under) expenditures			
	\$ 6,950	\$ 8,803	\$ 7,714
	<u>6,950</u>	<u>8,803</u>	<u>7,714</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in (out) -			
County appropriations-General Fund			
Other			
	\$ -	\$ -	\$ -
	<u>0</u>	<u>0</u>	<u>0</u>
Revenues and other sources over (under) expenditures and other uses			
	\$ -	\$ -	\$ -
	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) BEGINNING OF YEAR			
	\$ -	\$ -	\$ -
	<u>0</u>	<u>0</u>	<u>0</u>
FUND BALANCE (DEFICIT) END OF YEAR			
	\$ -	\$ -	\$ -
	<u>0</u>	<u>0</u>	<u>0</u>

COUNTY OF MUSKOGON

TOWNSHIP POLICE SERVICE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

-----  
1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1979 Actual</u>
REVENUES:				
Grants-	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Federal	-	19,601	19,601	24,000
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	\$ -	\$19,601	\$ 19,601	\$24,000
EXPENDITURES:				
Public Safety	\$ -	\$19,601	\$(19,601)	\$24,000
Capital outlay	-	-	-	-
	\$ -	\$19,601	\$(19,601)	\$24,000
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	\$ -	\$ -	\$ -	\$ -

COUNTY OF MUSKEGON  
LIBRARY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980				
	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual	
REVENUES:					
Grants-					
State	\$ 34,450	\$ 34,360	\$ (90)	\$ 47,135	
Federal	20,683	12,100	(8,583)	23,649	
Local	-	1,921	1,921	800	
Charges for services rendered	4,450	4,567	117	5,179	
Contributions from private sources	300	788	488	1,126	
Fines and forfeitures	161,000	160,855	(145)	161,871	
Investment income	-	-	-	-	
Reimbursements	54,015	57,500	3,485	30,639	
	\$ 274,898	\$ 272,091	\$ (2,807)	\$ 270,399	
EXPENDITURES:					
Culture	\$ 442,572	\$ 446,761	\$ (4,189)	\$ 398,328	
Capital outlay	-	-	-	-	
	\$ 442,572	\$ 446,761	\$ (4,189)	\$ 398,328	
Revenues over (under) expenditures	\$ (167,674)	\$ (174,670)	\$ (6,996)	\$ (127,929)	
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations-General Fund	\$ 153,641	\$ 156,391	\$ 2,750	\$ 153,939	
Other	17,228	18,972	1,744	10,997	
	\$ 170,869	\$ 175,363	\$ 4,494	\$ 164,936	
Revenues and other sources over (under) expenditures and other uses	\$ 3,195	\$ 693	\$ (2,502)	\$ 37,007	
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,194	1,194	-	(35,813)	
FUND BALANCE (DEFICIT) END OF YEAR	\$ 4,389	\$ 1,887	\$ (2,502)	\$ 1,194	

COUNTY OF MUSKEGON

LEAA CENTRAL DISPATCH SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$ 4,321	\$ 3,988	\$ (333)	\$ -
Federal	77,758	71,787	(5,971)	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	23,579	23,194	(385)	-
	<u>\$105,658</u>	<u>\$98,969</u>	<u>\$ (6,689)</u>	<u>\$ -</u>
EXPENDITURES:				
Public safety	\$ -	\$ 98,969	\$ 6,689	\$ -
Capital outlay	<u>105,658</u>	<u>\$98,969</u>	<u>\$ 6,689</u>	<u>\$ -</u>
	\$ -	\$ -	\$ -	\$ -
Revenues over (under) expenditures				
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON  
EMERGENCY MEDICAL SYSTEM SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980				
	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual	
<b>REVENUES:</b>					
Grants -					
State	\$ -	\$ -	\$ -	\$ 24,174	
Federal	-	-	-	-	
Local	-	-	-	-	
Charges for services rendered					
Contributions from private sources	7,719	17,522	9,803	12,013	
Fines and forfeitures	-	-	-	-	
Investment income	-	-	-	-	
Reimbursements	-	-	-	-	
	\$ 7,719	\$ 17,522	\$ 9,803	\$ 36,187	
<b>EXPENDITURES:</b>					
Health	7,719	9,651	(1,932)	11,768	
Capital outlay	45,099	38,453	6,646	41,717	
	\$ 52,818	\$ 48,104	\$ 4,714	\$ 53,485	
Revenues over (under) expenditures	\$(45,099)	\$(30,582)	\$ 14,517	\$(17,298)	
<b>OTHER FINANCING SOURCES (USES):</b>					
Operating transfers in (out) -					
County appropriations-General Fund	-	-	-	-	
Other	45,099	38,453	(6,646)	17,298	
	\$ 45,099	\$ 38,453	\$ (6,646)	\$ 17,298	
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 7,871	\$ 7,871	\$ -	
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-	
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	\$ -	\$ 7,871	\$ 7,871	\$ -	

COUNTY OF MUSKEGON

IEAA JAIL OVERCROWDING SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
<b>REVENUES:</b>				
Grants-				
State	\$ -	\$ -	\$ -	\$ -
Federal	8,424	7,613	(811)	6,577
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$8,424</u>	<u>\$7,613</u>	<u>\$(811)</u>	<u>\$6,577</u>
<b>EXPENDITURES:</b>				
Public safety	\$9,358	\$8,459	\$ 899	\$7,307
Capital outlay	-	-	-	-
	<u>\$9,358</u>	<u>\$8,459</u>	<u>\$ 899</u>	<u>\$7,307</u>
Revenues over (under) expenditures	<u>\$(934)</u>	<u>\$(846)</u>	<u>\$ 88</u>	<u>\$(730)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	934	846	(88)	730
Other	-	-	-	-
	<u>\$ 934</u>	<u>\$ 846</u>	<u>\$(88)</u>	<u>\$ 730</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

BROOKHAVEN MEDICAL CARE FACILITY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	3,608,778	3,158,491	(450,287)	2,984,579
Contributions from private sources	-	6,729	6,729	119
Fines and forfeitures	-	-	-	-
Investment income	-	17,059	17,059	28,253
Reimbursements	-	-	-	-
	<u>\$3,608,778</u>	<u>\$3,182,279</u>	<u>\$(426,499)</u>	<u>\$3,012,951</u>
EXPENDITURES:				
Health	\$3,608,778	\$3,461,708	\$ 147,070	\$3,135,285
Capital outlay	30,000	169,094	(139,094)	50,309
	<u>\$3,638,778</u>	<u>\$3,630,802</u>	<u>\$ 7,976</u>	<u>\$3,185,594</u>
Revenues over (under) expenditures	<u>\$ (30,000)</u>	<u>\$ (448,523)</u>	<u>\$(418,523)</u>	<u>\$ (172,643)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations-General Fund	\$ -	\$ 85,169	\$ 85,169	\$ 129,057
Other	30,000	175,585	145,585	14,022
	<u>\$ 30,000</u>	<u>\$ 260,754</u>	<u>\$ 230,754</u>	<u>\$ 143,079</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ (187,769)	\$(187,769)	\$ (29,564)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	187,769	187,769	-	217,333
CAPITAL CONTRIBUTED FROM DEBT SERVICE FUND	-	228,080	228,080	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 187,769</u>	<u>\$ 228,080</u>	<u>\$ 40,311</u>	<u>\$ 187,769</u>

COUNTY OF MUSKEGON

CHILD CARE FACILITY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
 With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ 475,850	\$ 548,945	\$ 73,095	\$ 452,763
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	42,118	45,009	2,891	40,600
	\$ 517,968	\$ 593,954	\$ 75,986	\$ 493,363
EXPENDITURES:				
Health	\$ 941,968	\$ 1,118,285	\$ (176,317)	\$ 926,548
Capital outlay	1,000	-	1,000	695
	\$ 942,968	\$ 1,118,285	\$ (175,317)	\$ 927,243
Revenues over (under) expenditures	\$ (425,000)	\$ (524,331)	\$ (99,331)	\$ (433,880)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ 425,000	\$ 584,640	\$ 159,640	\$ 339,943
County appropriations-General Fund	-	-	-	-
Other	\$ 425,000	\$ 584,640	\$ 159,640	\$ 339,943
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 60,309	\$ 60,309	\$ (93,937)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(60,309)	(60,309)	-	33,628
FUND BALANCE (DEFICIT) END OF YEAR	\$ (60,309)	\$ -	\$ 60,309	\$ (60,309)

COUNTY OF MUSKOGEE

VETERANS TRUST SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance -	1979
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
Grants-	\$ -	\$53,715	\$ 53,715	\$59,515
State	-	-	-	-
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	\$ -	\$53,715	\$ 53,715	\$59,515
<b>EXPENDITURES:</b>				
Welfare	\$ -	\$59,578	\$(59,578)	\$52,849
Capital outlay	-	-	-	-
	\$ -	\$59,578	\$(59,578)	\$52,849
Revenues over (under) expenditures	\$ -	\$(5,863)	\$ (5,863)	\$ 6,666
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ -	\$(5,863)	\$ (5,863)	\$ 6,666
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	<u>13,402</u>	<u>13,402</u>	-	<u>6,736</u>
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$13,402</u>	<u>\$ 7,539</u>	<u>\$ (5,863)</u>	<u>\$13,402</u>

COUNTY OF MUSKEGON  
PARK MASTER PLANNING PROJECT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
 With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		1979 Actual
	Budget	Actual	
<b>REVENUES:</b>			
Grants-			
State	\$ -	\$ -	\$ -
Federal	17,000	17,000	-
Local	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Reimbursements	-	-	-
	<u>\$17,000</u>	<u>\$17,000</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>			
Recreation	\$19,000	\$19,698	\$ -
Capital outlay	-	-	-
	<u>\$19,000</u>	<u>\$19,698</u>	<u>\$ -</u>
Revenues over (under) expenditures	<u>\$(2,000)</u>	<u>\$(2,698)</u>	<u>\$(698)</u>
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in (out)-	\$ 2,000	\$ 2,698	\$ -
County appropriations-General Fund	-	-	-
Other	<u>\$ 2,000</u>	<u>\$ 2,698</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

SEWAGE FACILITIES STEP ONE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980

With Comparative Actual Amounts for Year Ended December 31, 1979

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1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1979 Actual</u>
REVENUES:				
Grants-				
State	\$ -	\$ 8,200	\$ 8,200	\$ 12,371
Federal	-	-	-	122,589
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	4,972	4,972	8,834
Reimbursements	-	-	-	-
	<u>\$ -</u>	<u>\$13,172</u>	<u>\$13,172</u>	<u>\$143,794</u>
EXPENDITURES:				
Health	\$ -	\$ 513	\$ (513)	\$160,292
Capital outlay	-	-	-	-
	<u>\$ -</u>	<u>\$ 513</u>	<u>\$ (513)</u>	<u>\$160,292</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$12,659</u>	<u>\$12,659</u>	<u>\$ (16,498)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$12,659</u>	<u>\$12,659</u>	<u>\$ (16,498)</u>
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	<u>\$31,117</u>	<u>31,117</u>	<u>-</u>	<u>47,615</u>
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$31,117</u>	<u>\$43,776</u>	<u>\$12,659</u>	<u>\$ 31,117</u>

COUNTY OF MUSKEGON

SEWAGE FACILITIES STEP TWO SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1979 Actual</u>
REVENUES:				
Grants-				
State	\$ -	\$ 719	\$ 719	\$ -
Federal	-	1,705	1,705	13,289
Local	-	734	734	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	\$ -	\$ 3,158	\$ 3,158	\$ 13,289
EXPENDITURES:				
Health	\$ -	\$ 4,812	\$ (4,812)	\$ 15,201
Capital outlay	-	-	-	-
	\$ -	\$ 4,812	\$ (4,812)	\$ 15,201
Revenues over (under) expenditures	\$ -	\$ (1,654)	\$ (1,654)	\$ (1,912)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ (1,654)	\$ (1,654)	\$ (1,912)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	5,216	5,216	-	7,128
FUND BALANCE (DEFICIT) END OF YEAR	\$ 5,216	\$ 3,562	\$ (1,654)	\$ 5,216

COUNTY OF MUSKEGON  
ORGANIC POLLUTANT'S WASTEWATER SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
 With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$ 151,443	\$ 93,762	\$ (57,681)	\$ 21,289
Federal	-	-	-	-
Local	-	1,050	1,050	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$151,443</u>	<u>\$ 94,812</u>	<u>\$(56,631)</u>	<u>\$21,289</u>
EXPENDITURES:				
Health	\$171,507	\$109,025	\$ 62,482	\$24,754
Capital outlay	5,537	-	5,537	-
	<u>\$177,044</u>	<u>\$109,025</u>	<u>\$ 68,019</u>	<u>\$24,754</u>
Revenues over (under) expenditures	<u>\$(25,601)</u>	<u>\$(14,213)</u>	<u>\$ 11,388</u>	<u>\$(3,465)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations-General Fund	\$ 25,601	\$ 14,213	\$(11,388)	\$ -
Other	-	-	-	-
	<u>\$ 25,601</u>	<u>\$ 14,213</u>	<u>\$(11,388)</u>	<u>\$ 3,465</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON  
FEDERAL REVENUE SHARING SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		1979
	Budget	Actual	Actual
			Variance - Favorable (Unfavorable)
<b>REVENUES:</b>			
Grants-			
State	\$ 883,690	\$ 1,186,184	\$ 302,494
Federal	-	-	-
Local	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	160,000	230,268	70,268
Investment income	-	141,496	141,496
Reimbursements	\$ 1,043,690	\$ 1,557,948	\$ 514,258
<b>EXPENDITURES:</b>			
General county government	\$ 1,559,566	\$ 707,504	\$ 852,062
Capital outlay	564,817	382,384	182,433
Debt service - principal	134,000	134,000	-
	\$ 2,258,383	\$ 1,223,888	\$ 1,034,495
Revenues over (under) expenditures	\$ (1,214,693)	\$ 334,060	\$ 1,548,753
<b>OTHER FINANCING SOURCES (USES):</b>			
Operating transfers in (out) -			
County appropriations-General Fund	\$ (1,028,940)	\$ (439,370)	\$ 589,570
Other	\$ (1,028,940)	\$ (439,370)	\$ 589,570
Revenues and other sources over (under) expenditures and other uses	\$ (2,243,633)	\$ (105,310)	\$ 2,138,323
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,719,967	1,719,967	2,896,690
CAPITAL CONTRIBUTED TO AIRPORT FUND	(93,501)	(75,956)	(142,795)
FUND BALANCE (DEFICIT) END OF YEAR	\$ (617,167)	\$ 1,538,701	\$ 1,719,967

COUNTY OF MUSKEGON

DAY CAMP SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		
	Budget	Actual	Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	\$ -	\$ -	\$ -
Federal	-	-	-
Local	-	-	-
Charges for services rendered			
Contributions from private sources	5,000	6,000	1,000
Fines and forfeitures	-	-	-
Investment income	-	-	-
Reimbursements	8,000	9,704	1,704
	<u>\$ 13,000</u>	<u>\$ 15,704</u>	<u>\$ 2,704</u>
EXPENDITURES:			
Recreation	\$ 33,462	\$ 27,734	\$ 5,728
Capital outlay	-	-	-
	<u>\$ 33,462</u>	<u>\$ 27,734</u>	<u>\$ 5,728</u>
Revenues over (under) expenditures	<u>\$(20,462)</u>	<u>\$(12,030)</u>	<u>\$ 8,432</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out) -			
County appropriations-General Fund	\$ 20,462	\$ 12,030	\$(8,432)
Other	-	-	-
	<u>\$ 20,462</u>	<u>\$ 12,030</u>	<u>\$(8,432)</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

SOLDIERS AND SAILORS RELIEF SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

-----  
1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1979 Actual</u>
REVENUES:				
Grants-	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	79	79	-
Reimbursements	-	-	-	-
	\$ -	\$ 79	\$ 79	\$ -
EXPENDITURES:				
Welfare	\$ -	\$ 4,258	\$(4,258)	\$ 5,195
Capital outlay	-	-	-	-
	\$ -	\$ 4,258	\$(4,258)	\$ 5,195
	\$ -	\$(4,179)	\$(4,179)	\$(5,195)
Revenues over (under) expenditures				
	\$ -	\$ 4,179	\$ 4,179	\$ 5,195
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	-	-	-	-
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	\$ -	\$ 4,179	\$ 4,179	\$ 5,195
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	\$ -	\$ -	\$ -	\$ -

COUNTY OF MUSKEGON

LABOR MANAGEMENT COUNCIL SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980

With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-	\$ -	\$ -	\$ -	\$ -
State	-	8,998	8,998	29,506
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	30,254	30,254	16,156
Fines and forfeitures	-	-	-	-
Investment income	-	1,370	1,370	-
Reimbursements	-	-	-	-
	\$ -	\$40,622	\$ 40,622	\$45,662
EXPENDITURES:				
General county government	\$ -	\$31,339	\$(31,339)	\$54,783
Capital outlay	-	-	-	-
	\$ -	\$31,339	\$(31,339)	\$54,783
Revenues over (under) expenditures	\$ -	\$ 9,283	\$ 9,283	\$(9,121)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ 6,535
County appropriations-General Fund	-	-	-	-
Other	\$ -	\$ -	\$ -	\$ 6,535
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 9,283	\$ 9,283	\$(2,586)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,073	1,073	-	3,659
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$1,073</u>	<u>\$10,356</u>	<u>\$ 9,283</u>	<u>\$ 1,073</u>

COUNTY OF MUSKOGON  
TOURIST SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ -	\$ -	-	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	30,000	30,000	9,180
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$ -</u>	<u>\$30,000</u>	<u>\$ 30,000</u>	<u>\$9,180</u>
EXPENDITURES:				
Recreation	\$ -	\$32,907	\$(32,907)	\$ -
Capital outlay	-	-	-	-
	<u>\$ -</u>	<u>\$32,907</u>	<u>\$(32,907)</u>	<u>\$ -</u>
Revenues over (under) expenditures	<u>\$ -</u>	<u>\$(2,907)</u>	<u>\$ (2,907)</u>	<u>\$9,180</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	-	-	-
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$(2,907)</u>	<u>\$ (2,907)</u>	<u>\$9,180</u>
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	<u>9,180</u>	<u>9,180</u>	<u>-</u>	<u>-</u>
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$9,180</u>	<u>\$ 6,273</u>	<u>\$ (2,907)</u>	<u>\$9,180</u>

COUNTY OF MUSKIEGON  
LEAA SHERIFF MANAGEMENT STUDY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980  
 With Comparative Actual Amounts for Year Ended December 31, 1979

	1980		1979 Actual
	Budget	Actual	
REVENUES:			
Grants-			
State	\$ -	\$ -	\$ -
Federal	7,920	7,818	-
Local	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Reimbursements	-	-	-
	<u>\$7,920</u>	<u>\$7,818</u>	<u>\$ (102)</u>
EXPENDITURES:			
Public safety	\$8,800	\$8,687	\$ 113
Capital outlay	-	-	-
	<u>\$8,800</u>	<u>\$8,687</u>	<u>\$ 113</u>
Revenues over (under) expenditures	<u>\$ (880)</u>	<u>\$ (869)</u>	<u>\$ 11</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-	\$ -	\$ -	\$ -
County appropriations-General Fund	880	869	(11)
Other	-	-	-
	<u>\$ 880</u>	<u>\$ 869</u>	<u>\$ (11)</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

TECHNICAL ENERGY AUDIT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980

With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
<b>REVENUES:</b>				
Grants-				
State	\$ -	\$ -	\$ -	\$ -
Federal	2,500	2,500	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$ 2,500</u>	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>				
General county government	\$ 5,000	\$ 2,435	\$ 2,565	\$ -
Capital outlay	-	-	-	-
	<u>\$ 5,000</u>	<u>\$ 2,435</u>	<u>\$ 2,565</u>	<u>\$ -</u>
Revenues over (under) expenditures	<u>\$(2,500)</u>	<u>\$ 65</u>	<u>\$ 2,565</u>	<u>\$ -</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	2,500	-	(2,500)	-
Other	2,500	-	(2,500)	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ 65</u>	<u>\$ -</u>
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$ 65</u>	<u>\$ 65</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

ALCOHOL FEASIBILITY STUDY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1980

With Comparative Actual Amounts for Year Ended December 31, 1979

1980

	1980		Variance -	1979
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	\$5,000	\$5,000	\$ -	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$5,000</u>	<u>\$5,000</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:				
General county government	\$5,000	\$2,256	\$2,744	\$ -
Capital outlay	-	-	-	-
	<u>\$5,000</u>	<u>\$2,256</u>	<u>\$2,744</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$2,744	\$2,744	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ -	\$2,744	\$2,744	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$2,744</u>	<u>\$2,744</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

SUBSTANCE ABUSE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ 685,812	\$ 614,053	\$(71,759)	\$ 627,793
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$ 685,812</u>	<u>\$ 614,053</u>	<u>\$(71,759)</u>	<u>\$ 627,793</u>
EXPENDITURES:				
Health	\$ 685,273	\$ 614,053	\$ 71,220	\$ 627,793
Capital outlay	539	-	539	-
	<u>\$ 685,812</u>	<u>\$ 614,053</u>	<u>\$ 71,759</u>	<u>\$ 627,793</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ 20,000	\$ 20,000	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 20,000	\$ 20,000	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	<u>(150,087)</u>	<u>(150,087)</u>	<u>-</u>	<u>(150,087)</u>
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$(150,087)</u>	<u>\$(130,087)</u>	<u>\$ 20,000</u>	<u>\$(150,087)</u>

COUNTY OF MUSKOGON  
COMPREHENSIVE EMPLOYMENT TRAINING ACT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
 With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		1979
	Budget	Actual	Actual
			Variance - Favorable (Unfavorable)
REVENUES:			
Grants -			
State	\$ -	\$ -	\$ -
Federal	10,346,316	6,819,872	(3,526,444)
Local	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Reimbursements	-	8,656	8,656
	<u>\$10,346,316</u>	<u>\$6,828,528</u>	<u>\$(3,517,788)</u>
EXPENDITURES:			
Welfare	\$10,319,102	\$6,792,717	\$3,526,385
Capital outlay	27,214	35,811	(8,597)
	<u>\$10,346,316</u>	<u>\$6,828,528</u>	<u>\$3,517,788</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out) -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-
Other	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

GOVERNOR'S GRANT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$14,337	\$13,447	\$(890)	\$68,358
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$14,337</u>	<u>\$13,447</u>	<u>\$(890)</u>	<u>\$68,358</u>
EXPENDITURES:				
Welfare	\$14,337	\$13,447	\$ 890	\$68,358
Capital outlay	-	-	-	-
	<u>\$14,337</u>	<u>\$13,447</u>	<u>\$ 890</u>	<u>\$68,358</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

MUSKEGON COUNTY ECONOMIC DEVELOPMENT COMMISSION SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

-----  
1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1979 Actual</u>
REVENUES:				
Grants-				
State	\$ 22,500	\$ 395,892	\$ 373,392	\$ 31,662
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	8,618	8,618	-
Contributions from private sources	-	4,000	4,000	-
Fines and forfeitures	-	-	-	-
Investment income	10,805	58,800	47,995	30,237
Reimbursements	-	10,352	10,352	-
	<u>\$ 33,305</u>	<u>\$ 477,662</u>	<u>\$ 444,357</u>	<u>\$ 61,899</u>
EXPENDITURES:				
General county government	\$ 129,805	\$ 133,580	\$ (3,775)	\$ 115,960
Capital outlay	500	-	500	-
	<u>\$ 130,305</u>	<u>\$ 133,580</u>	<u>\$ (3,275)</u>	<u>\$ 115,960</u>
Revenues over (under) expenditures	<u>\$ (97,000)</u>	<u>\$ 344,082</u>	<u>\$ 441,082</u>	<u>\$ (54,061)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations-General Fund	\$ -	\$ 88,763	\$ (8,237)	\$ -
Other	97,000	-	-	-
	<u>\$ 97,000</u>	<u>\$ 88,763</u>	<u>\$ (8,237)</u>	<u>\$ 84,785</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ 432,845	\$ 432,845	\$ 30,724
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	463,506	463,506	-	432,782
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 463,506</u>	<u>\$ 896,351</u>	<u>\$ 432,845</u>	<u>\$ 463,506</u>

COUNTY OF MUSKEGON

SHERIFF ROAD PATROL SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance -	1979
	Budget	Actual	Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	\$130,378	\$101,821	\$(28,557)	\$129,479
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	3,978	3,978	-
	<u>\$130,378</u>	<u>\$105,799</u>	<u>\$(24,579)</u>	<u>\$129,479</u>
EXPENDITURES:				
Public safety	\$130,378	\$105,799	\$ 24,579	\$ 41,135
Capital outlay	-	-	-	88,344
	<u>\$130,378</u>	<u>\$105,799</u>	<u>\$ 24,579</u>	<u>\$129,479</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON  
COMMUNITY MENTAL HEALTH SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		1979
	Budget	Actual	Actual
			Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	\$1,990,781	\$1,798,068	\$(192,713)
Federal	-	-	-
Local	-	-	-
Charges for services rendered	100,200	120,870	20,670
Contributions from private sources	89,131	89,131	-
Fines and forfeitures	-	29,896	29,896
Investment income	900	16,400	15,500
Reimbursements	-	-	-
	<u>\$2,181,012</u>	<u>\$2,054,365</u>	<u>\$(126,647)</u>
EXPENDITURES:			
Health	\$2,303,507	\$2,096,450	\$ 207,057
Capital outlay	783	18,970	(18,187)
	<u>\$2,304,290</u>	<u>\$2,115,420</u>	<u>\$ 188,870</u>
Revenues over (under) expenditures	<u>\$(123,278)</u>	<u>\$ (61,055)</u>	<u>\$ 62,223</u>
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-	\$ 123,303	\$ 117,053	\$ (6,250)
County appropriations-General Fund	-	61,230	61,230
Other	-	-	-
	<u>\$ 123,303</u>	<u>\$ 178,283</u>	<u>\$ 54,980</u>
Revenues and other sources over (under) expenditures and other uses	\$ 25	\$ 117,228	\$ 117,203
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	<u>(282,741)</u>	<u>(282,741)</u>	<u>-</u>
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$(282,716)</u>	<u>\$(165,513)</u>	<u>\$ 117,203</u>
			<u>\$ 25,696</u>
			<u>(308,437)</u>
			<u>\$ (282,741)</u>

COUNTY OF MUSKEGON

FOSTER GRANDPARENTS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ -	\$ -	\$ -	\$ 15,475
Federal	-	-	-	99,987
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	\$ -	\$ -	\$ -	\$ 115,462
EXPENDITURES:				
Health	\$ -	\$ -	\$ -	\$ 123,681
Capital outlay	-	-	-	-
	\$ -	\$ -	\$ -	\$ 123,681
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ (8,219)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	\$ -	\$ -	\$ -	\$ -
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ (8,219)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	7,822	7,822	-	16,041
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 7,822</u>	<u>\$ 7,822</u>	<u>\$ -</u>	<u>\$ 7,822</u>

COUNTY OF MUSKEGON

OHSP CENTRAL DISPATCH SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$ -	\$ -		\$ -
Federal	18,102	-	\$(18,102)	-
Local	-	-		-
Charges for services rendered	-	-		-
Contributions from private sources	-	-		-
Fines and forfeitures	-	-		-
Investment income	-	-		-
Reimbursements	-	-		-
	<u>\$18,102</u>	<u>\$ -</u>	<u>\$(18,102)</u>	<u>\$ -</u>
EXPENDITURES:				
Public safety	\$ -	\$ -		\$ -
Capital outlay	25,860	-	25,860	-
	<u>\$25,860</u>	<u>\$ -</u>	<u>\$ 25,860</u>	<u>\$ -</u>
Revenues over (under) expenditures	<u>\$(7,758)</u>	<u>\$ -</u>	<u>\$ 7,758</u>	<u>\$ -</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ 7,758	\$ -	\$(7,758)	\$ -
County appropriations-General Fund	-	-		-
Other	<u>7,758</u>	<u>\$ -</u>	<u>\$(7,758)</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -		\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-		-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

COUNTY OF MUSKEGON

LEAA POST SEPARATION SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ -	\$ -		\$ -
Federal	49,688	47,793	\$(1,895)	1,471
Local	-	-		-
Charges for services rendered	-	-		-
Contributions from private sources	-	-		-
Fines and forfeitures	-	-		-
Investment income	-	-		-
Reimbursements	-	-		-
	<u>\$49,688</u>	<u>\$47,793</u>	<u>\$(1,895)</u>	<u>\$1,471</u>
EXPENDITURES:				
Public safety	\$50,863	\$47,793	\$ 3,070	\$1,490
Capital outlay	-	-		-
	<u>\$50,863</u>	<u>\$47,793</u>	<u>\$ 3,070</u>	<u>\$1,490</u>
Revenues over (under) expenditures	<u>\$(1,175)</u>	<u>\$ -</u>	<u>\$ 1,175</u>	<u>\$(19)</u>
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations-General Fund	\$ 998	\$ -	\$( 998)	\$ 19
Other	-	-		-
	<u>\$ 998</u>	<u>\$ -</u>	<u>\$( 998)</u>	<u>\$ 19</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$(177)</u>	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ -</u>
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-		-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$(177)</u>	<u>\$ -</u>	<u>\$ 177</u>	<u>\$ -</u>

COUNTY OF MUSKOGEE

EMP DOMESTIC VIOLENCE SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$84,536	\$81,372	\$(3,164)	\$18,798
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$84,536</u>	<u>\$81,372</u>	<u>\$(3,164)</u>	<u>\$18,798</u>
EXPENDITURES:				
Public safety	\$84,536	\$82,683	\$ 1,853	\$17,487
Capital outlay	-	-	-	-
	<u>\$84,536</u>	<u>\$82,683</u>	<u>\$ 1,853</u>	<u>\$17,487</u>
Revenues over (under) expenditures	\$ -	\$(1,311)	\$(1,311)	\$ 1,311
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$(1,311)	\$(1,311)	\$ 1,311
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,311	1,311	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ 1,311</u>	<u>\$ -</u>	<u>\$(1,311)</u>	<u>\$ 1,311</u>

COUNTY OF MUSKEGON  
ENERGY COORDINATOR SPECIAL REVENUE FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
 With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		1979
	Budget	Actual	Actual
			Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	\$18,679	\$18,810	\$ 131
Federal	-	-	-
Local	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Reimbursements	-	-	-
	<u>\$18,679</u>	<u>\$18,810</u>	<u>\$ 131</u>
EXPENDITURES:			
General county government	\$18,679	\$21,324	\$(2,645)
Capital outlay	-	-	-
	<u>\$18,679</u>	<u>\$21,324</u>	<u>\$(2,645)</u>
Revenues over (under) expenditures	\$ -	\$(2,514)	\$(2,514)
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out) -	\$ -	\$ 2,514	\$ 2,514
County appropriations-General Fund	-	-	-
Other	-	-	-
	<u>\$ -</u>	<u>\$ 2,514</u>	<u>\$ 2,514</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

WHITEHALL ADULT ACTIVITY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

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1980

	<u>Budget</u>	<u>Actual</u>	<u>Variance - Favorable (Unfavorable)</u>	<u>1979 Actual</u>
REVENUES:				
Grants-				
State	\$23,256	\$14,130	\$(9,126)	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$23,256</u>	<u>\$14,130</u>	<u>\$(9,126)</u>	<u>\$ -</u>
EXPENDITURES:				
Health	\$23,256	\$14,130	\$ 9,126	\$ -
Capital outlay	-	-	-	-
	<u>\$23,256</u>	<u>\$14,130</u>	<u>\$ 9,126</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

LEAA EMP RAPE CRISIS SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance -	1979
	Budget	Actual	Favorable (Unfavorable)	Actual
<b>REVENUES:</b>				
Grants-				
State	\$ -	\$ 459	\$ 459	\$ 3,522
Federal	-	79,547	3,406	63,404
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	474	474	-
	<u>\$76,141</u>	<u>\$80,480</u>	<u>\$ 4,339</u>	<u>\$66,926</u>
<b>EXPENDITURES:</b>				
Public safety	\$80,148	\$84,283	\$(4,135)	\$70,449
Capital outlay	-	-	-	-
	<u>\$80,148</u>	<u>\$84,283</u>	<u>\$(4,135)</u>	<u>\$70,449</u>
Revenues over (under) expenditures	<u>\$(4,007)</u>	<u>\$(3,803)</u>	<u>\$ 204</u>	<u>\$(3,523)</u>
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	4,007	3,803	(204)	3,523
Other	-	-	-	-
	<u>\$ 4,007</u>	<u>\$ 3,803</u>	<u>\$ (204)</u>	<u>\$ 3,523</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

LEAA JAIL RENOVATION SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
<b>REVENUES:</b>				
Grants-				
State	\$ 98,350	\$ 63,328	\$ (35,022)	\$ 35,022
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$ 98,350</u>	<u>\$ 63,328</u>	<u>\$ (35,022)</u>	<u>\$ 35,022</u>
<b>EXPENDITURES:</b>				
Public safety	\$ 237,953	\$ 167,549	\$ 70,404	\$ 76,638
Capital outlay	237,953	167,549	70,404	76,638
	<u>\$(139,603)</u>	<u>\$(104,221)</u>	<u>\$ 35,382</u>	<u>\$(41,616)</u>
Revenues over (under) expenditures				
	\$ 139,603	\$ 104,221	\$ (35,382)	\$ 41,616
Other	-	-	-	-
	<u>\$ 139,603</u>	<u>\$ 104,221</u>	<u>\$ (35,382)</u>	<u>\$ 41,616</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	-	-	-	-

COUNTY OF MUSKEGON  
CLOVERVILLE ADULT ACTIVITY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
 With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$9,387	\$6,733	\$(2,654)	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$9,387</u>	<u>\$6,733</u>	<u>\$(2,654)</u>	<u>\$ -</u>
EXPENDITURES:				
Health	\$9,387	\$6,733	\$ 2,654	\$ -
Capital outlay	-	-	-	-
	<u>\$9,387</u>	<u>\$6,733</u>	<u>\$ 2,654</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

EMP UNITED WAY SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
REVENUES:				
Grants-				
State	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	2,794	2,748	(46)	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$2,794</u>	<u>\$2,748</u>	<u>\$(46)</u>	<u>\$ -</u>
EXPENDITURES:				
Welfare	\$2,794	\$2,748	\$ 46	\$ -
Capital outlay	-	-	-	-
	<u>\$2,794</u>	<u>\$2,748</u>	<u>\$ 46</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

MICHIGAN YOUTH EMPLOYMENT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$63,800	\$6,830	\$(56,970)	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$63,800</u>	<u>\$6,830</u>	<u>\$(56,970)</u>	<u>\$ -</u>
EXPENDITURES:				
Welfare	\$63,800	\$6,830	\$ 56,970	\$ -
Capital outlay	-	-	-	-
	<u>\$63,800</u>	<u>\$6,830</u>	<u>\$ 56,970</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

EDUCATIONAL LINKAGES SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

1980

	Budget	Actual	Variance - Favorable (Unfavorable)	1979 Actual
<b>REVENUES:</b>				
Grants-				
State	\$41,090	\$25,244	\$(15,846)	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$41,090</u>	<u>\$25,244</u>	<u>\$(15,846)</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>				
Welfare	\$41,090	\$25,244	\$ 15,846	\$ -
Capital outlay	-	-	-	-
	<u>\$41,090</u>	<u>\$25,244</u>	<u>\$ 15,846</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE (DEFICIT) BEGINNING OF YEAR</b>	-	-	-	-
<b>FUND BALANCE (DEFICIT) END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

YOUTH ENERGY EDUCATION AND EMPLOYMENT SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980  
With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
REVENUES:				
Grants-				
State	\$118,867	\$36,706	\$(82,161)	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$118,867</u>	<u>\$36,706</u>	<u>\$(82,161)</u>	<u>\$ -</u>
EXPENDITURES:				
Welfare	\$118,867	\$36,706	\$ 82,161	\$ -
Capital outlay	-	-	-	-
	<u>\$118,867</u>	<u>\$36,706</u>	<u>\$ 82,161</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

FEMALE EX-OFFENDER SPECIAL REVENUE FUND

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1980

With Comparative Actual Amounts for Year Ended September 30, 1979

	1980		Variance - Favorable (Unfavorable)	1979 Actual
	Budget	Actual		
<b>REVENUES:</b>				
Grants-				
State	\$42,815	\$ -	\$(42,815)	\$ -
Federal	-	-	-	-
Local	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Reimbursements	-	-	-	-
	<u>\$42,815</u>	<u>\$ -</u>	<u>\$(42,815)</u>	<u>\$ -</u>
<b>EXPENDITURES:</b>				
Public safety	\$42,815	\$ -	\$ 42,815	\$ -
Capital outlay	-	-	-	-
	<u>\$42,815</u>	<u>\$ -</u>	<u>\$ 42,815</u>	<u>\$ -</u>
Revenues over (under) expenditures	\$ -	\$ -	\$ -	\$ -
<b>OTHER FINANCING SOURCES (USES):</b>				
Operating transfers in (out)-	\$ -	\$ -	\$ -	\$ -
County appropriations-General Fund	-	-	-	-
Other	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	\$ -	\$ -	\$ -	\$ -
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKIEGON  
CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEETS

	<u>December 31, 1980</u>				<u>September 30, 1980</u>		<u>1979 Total (Memorandum Only)</u>
	<u>Psychiatric Facility</u>	<u>Public Improvement</u>	<u>Capital Improvement</u>	<u>County Jail Remodeling</u>	<u>EDA Weatherization</u>	<u>1980 Total (Memorandum Only)</u>	
<u>ASSETS</u>							
Cash and cash investments	\$2,775,197	\$113,555	\$ -	\$ -	\$ -	\$2,888,752	\$ 286,884
Accounts receivable-							
Federal grant	-	-	106,991	-	8,894	8,894	1,213
Other	-	-	-	-	2,224	109,215	190,718
Due from Federal Revenue Sharing Fund	-	500,000	300,000	-	-	800,000	800,000
Long-term note receivable	-	-	-	-	-	-	-
	<u>\$2,775,197</u>	<u>\$613,555</u>	<u>\$406,991</u>	<u>\$ -</u>	<u>\$11,118</u>	<u>\$3,806,861</u>	<u>\$1,278,815</u>
	\$ -	\$ -	\$ 11,895	\$ -	\$11,003	\$ 22,898	\$ 358,751
Cash overdraft	257,738	-	-	-	115	257,853	225,078
Accounts payable	189,334	-	-	-	-	189,334	-
Accrued interest payable	-	-	-	-	-	-	-
	<u>\$ 447,072</u>	<u>\$ -</u>	<u>\$ 11,895</u>	<u>\$ -</u>	<u>\$11,118</u>	<u>\$ 470,085</u>	<u>\$ 583,829</u>
	\$ -	\$500,000	\$300,000	\$ -	\$ -	\$ 800,000	\$ 800,000
Fund balance (deficit)-							
Reserve for long-term note receivable	-	-	110,977	-	-	110,977	110,977
Unreserved-	2,328,125	113,555	(15,881)	-	-	2,425,799	(215,991)
Designated for Brookhaven Medical Care Facility							
Undesignated	\$2,328,125	\$613,555	\$395,096	\$ -	\$ -	\$3,336,776	\$ 694,986
	<u>\$2,775,197</u>	<u>\$613,555</u>	<u>\$406,991</u>	<u>\$ -</u>	<u>\$11,118</u>	<u>\$3,806,861</u>	<u>\$1,278,815</u>

LIABILITIES AND EQUITY

COUNTY OF MUSKEGON  
CAPITAL PROJECTS FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

	Year Ended December 31, 1980		Year Ended September 30, 1980		1979 Total (Memorandum Only)
	Psychiatric Facility	Public Improvement	Capital Improvement	County Jail Remodeling	
REVENUES:					
Grants-					
State	\$ -	\$ 544	\$ -	\$ -	\$ 544
Federal	-	-	-	8,894	8,894
Investment income	84,501	35,921	14,465	-	134,887
Charges for services	-	7,591	-	-	7,591
Other	3,510	-	-	-	3,510
	<u>\$ 88,011</u>	<u>\$ 44,056</u>	<u>\$ 14,465</u>	<u>\$ 8,894</u>	<u>\$ 155,426</u>
EXPENDITURES:					
Capital outlay	\$ 610,618	\$ 27,991	\$ 60,072	\$ 59,734	\$ 758,415
Interest expense	81,688	2,121	-	-	83,809
Other services and charges	208,829	12,088	1,335	522	233,892
	<u>\$ 901,135</u>	<u>\$ 42,200</u>	<u>\$ 61,407</u>	<u>\$ 60,256</u>	<u>\$ 1,076,116</u>
Revenues over (under) expenditures	<u>\$ (813,124)</u>	<u>\$ 1,856</u>	<u>\$(46,942)</u>	<u>\$(60,256)</u>	<u>\$(2,224)</u>
OTHER FINANCING SOURCES:					
Operating transfer from other funds	\$ -	\$ -	\$ -	\$ 60,256	\$ 62,480
Bond proceeds	3,500,000	-	-	-	3,500,000
	<u>\$ 3,500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 60,256</u>	<u>\$ 3,562,480</u>
Revenues and other sources over (under) expenditures and other uses	<u>\$ 2,686,876</u>	<u>\$ 1,856</u>	<u>\$(46,942)</u>	<u>\$ -</u>	<u>\$ (305,775)</u>
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	<u>(358,751)</u>	<u>611,699</u>	<u>442,038</u>	<u>-</u>	<u>1,000,761</u>
FUND BALANCE END OF YEAR	<u>\$ 2,328,125</u>	<u>\$ 613,555</u>	<u>\$ 395,096</u>	<u>\$ -</u>	<u>\$ 694,986</u>
					<u>\$ 3,336,776</u>
					<u>\$ 1,123,830</u>
					<u>\$ 1,123,830</u>
					<u>\$ (1,429,605)</u>
					<u>\$ 1,621,366</u>
					<u>9,391</u>
					<u>65,556</u>
					<u>\$ 1,696,313</u>
					<u>\$ (920,690)</u>
					<u>\$ 2,224</u>
					<u>\$ 2,224</u>
					<u>\$ 2,224</u>
					<u>\$ 694,986</u>
					<u>\$ 694,986</u>

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS  
COMBINING BALANCE SHEETS

	8710	8713	8714	8835	8830
	December 31, 1980				
	Muskegon County Sewage Collection and Disposal System No. 1 Series I	Muskegon County Sewage Collection and Disposal System No. 1 Series II	Muskegon County Sewage Collection and Disposal System No. 1 Series III	Muskegon County Sewage Collection and Disposal System No. 1 Series IV	Muskegon County Special Assessment Wastewater System No. 1 Improvement
<b>ASSETS</b>					
Cash and cash investments	\$ 25,552	\$ 250,874	\$ 231,587	\$ 1,160,053	\$ 171,022
Accounts receivable	-	-	1,000	95,325	-
Grants receivable-					
Federal	-	-	-	331,521	-
State	-	-	-	85,532	-
Current	-	-	-	-	-
Drain assessments receivable-					
Deferred	-	-	-	-	-
Special assessments receivable-					
Current	80,000	25,000	50,000	400,000	-
Deferred	280,000	2,025,000	1,050,000	8,050,000	-
	<u>\$ 385,552</u>	<u>\$ 2,300,874</u>	<u>\$1,332,587</u>	<u>\$10,122,431</u>	<u>\$171,022</u>
<b>LIABILITIES AND EQUITY</b>					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	772,428	-
Accrued interest payable	-	-	-	-	-
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Drain orders payable	360,000	2,050,000	1,100,000	8,450,000	150,000
Bonds payable	280,000	2,025,000	1,050,000	8,050,000	-
Deferred revenue	\$ 640,000	\$ 4,075,000	\$2,150,000	\$17,272,428	\$150,000
	<u>(254,448)</u>	<u>(1,774,126)</u>	<u>(817,413)</u>	<u>(7,149,997)</u>	<u>21,022</u>
Fund balance (deficit)	<u>\$ 385,552</u>	<u>\$ 2,300,874</u>	<u>\$1,332,587</u>	<u>\$10,122,431</u>	<u>\$171,022</u>

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEETS  
(Continued)

	<u>8832</u>	<u>8833</u>	<u>8834</u>	8717-8718	8712	8719
	December 31, 1980	8711	8712	8712	8712	8719
<u>ASSETS</u>						
Cash and cash investments	\$ 576,634	\$ 868,711	\$ 394,554	\$ 1,090,233	\$ 296,835	\$ 117,205
Accounts receivable	27	-	212	-	-	1,667
Grants receivable-						
Federal	-	-	66,988	-	-	-
State	22,588	37,991	13,057	-	-	-
Drain assessments receivable-						
Current	-	-	-	-	-	-
Deferred	-	-	-	-	-	-
Special assessments receivable-						
Current	-	-	75,000	125,000	-	-
Deferred	2,075,000	9,500,000	2,725,000	5,325,000	3,450,000	-
	<u>\$ 2,674,249</u>	<u>\$ 10,406,702</u>	<u>\$ 3,274,811</u>	<u>\$ 6,540,233</u>	<u>\$ 3,746,835</u>	<u>\$ 118,872</u>
<u>LIABILITIES AND EQUITY</u>						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	141,992	7,000	-	-
Accrued interest payable	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	106,991
Drain orders payable	-	-	-	-	-	-
Bonds payable	2,075,000	9,500,000	2,800,000	5,450,000	3,650,000	-
Deferred revenue	2,075,000	9,500,000	2,725,000	5,325,000	3,450,000	-
	<u>\$ 4,150,000</u>	<u>\$ 19,000,000</u>	<u>\$ 5,666,992</u>	<u>\$ 10,782,000</u>	<u>\$ 7,100,000</u>	<u>\$ 106,991</u>
Fund balance (deficit)	<u>(1,475,751)</u>	<u>(8,593,298)</u>	<u>(2,392,181)</u>	<u>(4,241,767)</u>	<u>(3,353,165)</u>	<u>11,881</u>
	<u>\$ 2,674,249</u>	<u>\$ 10,406,702</u>	<u>\$ 3,274,811</u>	<u>\$ 6,540,233</u>	<u>\$ 3,746,835</u>	<u>\$ 118,872</u>

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS  
COMBINING BALANCE SHEETS  
(Continued)

8715 ----- 8716 ----- 8110 ----- December 31, 1980 ----- 8010

<u>ASSETS</u>	Muskegon County Water Supply System No. 3	Muskegon County Solid Waste Management System No. 2	Muskegon County 1975 Motor Vehicle Highway	Drain Fund	Total	December 31, 1979 Total
Cash and cash investments	\$ -	\$ 24,629	\$ -	\$303,155	\$ 5,511,044	\$ 9,168,455
Accounts receivable	-	-	-	-	98,231	159,596
Grants receivable-	-	-	-	-	398,509	1,738,251
Federal	-	-	-	-	159,168	444,779
State	-	-	-	-	-	-
Drain assessments receivable-	-	-	-	2,034	2,034	52,409
Current	-	-	-	-	-	-
Deferred	-	-	-	-	-	-
Special assessments receivable-	27,225	25,000	200,000	-	1,007,225	1,055,000
Current	190,550	450,000	900,000	-	36,020,550	37,186,750
Deferred	\$ 217,775	\$ 499,629	\$ 1,100,000	\$305,189	\$ 43,196,761	\$ 49,825,240

LIABILITIES AND EQUITY

Cash overdraft	\$ 205,184	\$ -	\$ -	\$ -	\$ 205,184	\$ 244,459
Accounts payable	-	-	-	-	921,420	2,604,946
Accrued interest payable	-	-	-	597	597	-
Accrued liabilities	-	-	-	-	106,991	-
Due to other funds	-	-	-	-	-	41,925
Drain orders payable	-	475,000	1,100,000	-	37,160,000	38,340,000
Bonds payable	190,550	450,000	-	-	35,120,550	36,130,000
Deferred revenue	\$ 395,734	\$ 925,000	\$ 1,100,000	\$ 597	\$ 73,514,742	\$ 77,361,330
	(177,959)	(425,371)	-	304,592	(30,317,981)	(27,536,090)
Fund balance (deficit)	\$ 217,775	\$ 499,629	\$ 1,100,000	\$305,189	\$ 43,196,761	\$ 49,825,240

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE

	8710	8713	8714	Year Ended December 31, 1980	8835	8830
REVENUES:						
Grants in aid of construction-						
Federal	\$ -	\$ -	\$ -	\$ 2,296,484	\$ -	\$ -
State	-	-	-	92,452	-	-
Special assessments	80,000	25,000	50,000	400,000	-	-
Investment income	2,957	29,154	26,902	251,638	22,017	22,017
Other	253	19	4	552,744	-	-
	\$ 83,210	\$ 54,173	\$ 76,906	\$ 3,593,318	\$ 22,017	\$ 22,017
EXPENDITURES:						
Engineering and construction costs	\$ 100	\$ 265	\$ 100	\$ 5,143,334	\$ 76	\$ 76
Other	100	265	100	5,143,334	11,636	11,636
	\$ 83,110	\$ 53,908	\$ 76,806	\$ (1,550,016)	\$ 11,712	\$ 11,712
Revenues over (under) expenditures					\$ 10,305	\$ 10,305
Operating transfer to Drain Revolving Fund						
Revenues over (under) expenditures and operating transfer	\$ 83,110	\$ 53,908	\$ 76,806	\$ (1,550,016)	\$ 10,305	\$ 10,305
FUND BALANCE BEGINNING OF YEAR, as previously reported	\$ 22,442	\$ 221,966	\$ 205,781	\$ 2,850,019	\$ 82,217	\$ 82,217
Prior period adjustment	(360,000)	(2,050,000)	(1,100,000)	(8,450,000)	(71,500)	(71,500)
FUND BALANCE BEGINNING OF YEAR, as restated	\$ (337,558)	\$ (1,828,034)	\$ (894,219)	\$ (5,599,981)	\$ 10,717	\$ 10,717
FUND BALANCE (DEFICIT) END OF YEAR	\$ (254,448)	\$ (1,774,126)	\$ (817,413)	\$ (7,149,997)	\$ 21,022	\$ 21,022

COUNTY OF MUSKEGON  
SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE  
(Continued)

	<u>8832</u>	<u>8833</u>	<u>8834</u>	<u>8711</u>	<u>8712</u>	<u>8719</u>
	Year Ended December 31, 1980	Year Ended December 31, 1980	Year Ended December 31, 1980	Year Ended December 31, 1980	Year Ended December 31, 1980	Year Ended December 31, 1980
	Muskegon County Wastewater Management System No. 1 Egelston Township Extension	Muskegon County Wastewater Management System No. 1 Muskegon Township Extension	Muskegon County Wastewater Management System No. 1 Laketon Township Extension	Muskegon County Water Supply System No. 1	Muskegon County Water Supply System No. 2	Northside Water Project
REVENUES:						
Grants in aid of construction-						
Federal	\$ 58,002		\$ 1,317,695			\$ 58,500
State	188	\$ 8,334	69,423			
Special assessments			75,000	125,000	200,000	943
Investment income	72,712	121,563	129,870	139,161		15,000
Other	3,825	45,622	79,667	376		
	<u>\$ 134,727</u>	<u>\$ 175,519</u>	<u>\$ 1,671,655</u>	<u>\$ 264,537</u>	<u>\$ 200,000</u>	<u>\$ 74,443</u>
EXPENDITURES:						
Engineering and construction costs	\$ 212,522	\$ 363,324	\$ 2,812,007	\$ 121,339	\$ 33,593	\$ 59,200
Other	-	-	175,311	-	7,331	3,362
	<u>\$ 212,522</u>	<u>\$ 363,324</u>	<u>\$ 2,987,318</u>	<u>\$ 121,339</u>	<u>\$ 40,924</u>	<u>\$ 62,562</u>
Revenues over (under) expenditures	\$ (77,795)	\$ (187,805)	\$(1,315,663)	\$ 143,198	\$ 159,076	\$ 11,881
Operating transfer to Drain Revolving Fund	-	-	-	-	-	-
Revenues over (under) expenditures and operating transfer	<u>\$ (77,795)</u>	<u>\$ (187,805)</u>	<u>\$(1,315,663)</u>	<u>\$ 143,198</u>	<u>\$ 159,076</u>	<u>\$ 11,881</u>
FUND BALANCE BEGINNING OF YEAR, as previously reported	\$ 752,044	\$ 1,094,507	\$ 1,723,482	\$ 1,093,747	\$ 137,759	\$ -
Prior period adjustment	(2,150,000)	(9,500,000)	(2,800,000)	(5,478,712)	(3,650,000)	-
FUND BALANCE BEGINNING OF YEAR, as restated	<u>\$(1,397,956)</u>	<u>\$(8,405,493)</u>	<u>\$(1,076,518)</u>	<u>\$(4,384,965)</u>	<u>\$(3,512,241)</u>	<u>\$ -</u>
FUND BALANCE (DEFICIT) END OF YEAR	<u>\$(1,475,751)</u>	<u>\$(8,593,298)</u>	<u>\$(2,392,181)</u>	<u>\$(4,241,767)</u>	<u>\$(3,353,165)</u>	<u>\$ 11,881</u>

COUNTY OF MUSKEGON  
SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE  
(Continued)

8715      8716      Year Ended December 31, 1980      8010      8110

	Muskegon County Water Supply System No. 3	Muskegon County Solid Waste Management System No. 2	Muskegon County 1975 Motor Vehicle Highway	Drain Fund	Total	December 31, 1979 Total
REVENUES:						
Grants in aid of construction-						
Federal	\$ -	\$ -	\$ -	\$ -	\$ 3,680,515	\$ 11,954,496
State	-	-	-	-	220,563	893,686
Special assessments	29,450	25,000	-	-	980,000	855,000
Investment income	12,250	4,926	-	34,597	865,890	1,504,371
Other	-	43	-	1,006	710,809	151,531
	\$ 41,700	\$ 29,969	\$ -	\$ 35,603	\$ 6,457,777	\$ 15,359,084
EXPENDITURES:						
Engineering and construction costs	\$ 200	\$ 100,419	\$ -	\$ -	\$ 8,846,479	\$ 24,025,854
Other	-	-	-	20,337	217,977	1,407,474
	\$ 200	\$ 100,419	\$ -	\$ 20,337	\$ 9,064,456	\$ 25,433,328
Revenues over (under) expenditures	\$ 41,500	\$ (70,450)	\$ -	\$ 15,226	\$ (2,606,679)	\$ (10,074,244)
Operating transfer to Drain Revolving Fund	-	-	-	-	-	(10,515)
Revenues over (under) expenditures and operating transfers	\$ 41,500	\$ (70,450)	\$ -	\$ 15,266	\$ (2,606,679)	\$ (10,084,759)
FUND BALANCE BEGINNING OF YEAR, as previously reported	\$ 541	\$ 120,079	\$ -	\$ 289,326	\$ 8,593,910	\$ 19,533,669
Prior period adjustment	(220,000)	(475,000)	-	-	(36,305,212)	(36,985,000)
FUND BALANCE BEGINNING OF YEAR, as restated	\$ (219,459)	\$ (354,921)	\$ -	\$ 289,326	\$ (27,711,302)	\$ (17,451,331)
FUND BALANCE (DEFICIT) END OF YEAR	\$ (177,959)	\$ (425,371)	\$ -	\$ 304,592	\$ (30,317,981)	\$ (27,536,090)

COUNTY OF MUSKEGON  
ENTERPRISE FUNDS

COMBINING BALANCE SHEETS

December 31, 1980

	Muskegon County					December 31, 1979 Total
	Solid Waste Management	Muskegon County Airport	Muskegon Area Transit System	Wastewater Management System - Number One	Total	
<b>ASSETS</b>						
<b>CURRENT ASSETS:</b>						
Cash and cash investments	\$ 50	\$ 250	\$ 150	\$ 1,281	\$ 1,731	\$ 10,623
Accounts receivable	111,172	35,880	372,412	1,167,034	1,686,498	1,015,201
Inventories	42,093	-	-	127,215	169,308	134,437
Prepaid expenses	-	4,809	18,408	46,494	69,711	132,408
Restricted assets available for debt service	-	-	-	862,313	862,313	850,813
Total current assets	\$153,315	\$ 40,939	\$ 390,970	\$ 2,204,337	\$ 2,789,561	\$ 2,143,482
<b>PROPERTY AND EQUIPMENT AT COST:</b>						
In service-						
Land	-	\$ 2,268,275	-	\$ 6,723,691	\$ 8,991,966	\$ 8,930,503
Land improvements	246,096	2,279,531	-	1,588,301	4,113,928	4,055,991
Lagoons	-	-	-	9,508,056	9,508,056	9,482,893
Buildings	6,193	1,819,398	-	1,126,300	2,951,891	2,938,990
Machinery and equipment	263,341	448,391	305,569	3,144,208	4,161,509	3,712,597
Wastewater collection and distribution system	-	-	-	18,644,721	18,644,721	18,533,892
Capitalized interest and engineering costs	-	-	-	3,193,866	3,193,866	3,193,866
	\$515,630	\$ 6,815,595	\$ 305,569	\$43,929,143	\$ 51,565,937	\$50,848,732
Less - Accumulated depreciation	(28,631)	(2,643,142)	(176,361)	(8,498,848)	(11,346,982)	(9,933,414)
	\$486,999	\$ 4,172,453	\$ 129,208	\$35,430,295	\$ 40,218,955	\$40,915,318
Construction in progress	-	-	-	818,631	818,631	799,855
	\$486,999	\$ 4,172,453	\$ 129,208	\$36,248,926	\$ 41,037,586	\$41,715,173
<b>RESTRICTED ASSETS</b>	\$ -	\$ -	\$ -	\$ 257,566	\$ 257,566	\$ 208,603
<b>OTHER ASSETS</b>	\$ -	\$ -	\$ -	\$ 112,606	\$ 112,606	\$ 126,266
	\$640,314	\$ 4,213,392	\$ 520,178	\$38,823,435	\$ 44,197,319	\$44,193,524

COUNTY OF MUSKEGON  
ENTERPRISE FUNDS

COMBINING BALANCE SHEETS  
(Continued)

December 31, 1980

	Muskegon County					December 31, 1979 Total
	Solid Waste Management	Muskegon County Airport	Muskegon Area Transit System	Wastewater Management System - Number One	Total	
<b>LIABILITIES AND EQUITY</b>						
<b>CURRENT LIABILITIES:</b>						
Cash overdraft	\$489,673	\$ 42,731	\$ 238,158	\$ 1,366,373	\$ 2,136,935	\$ 903,080
Current portion of long-term debt	21,000	-	-	492,000	513,000	450,000
Accounts payable	-	3,743	2,991	177,398	184,132	313,724
Advances payable	-	6,487	16,588	140,483	163,558	189,217
Accrued liabilities	5,361	44,524	35,762	571,180	656,827	606,362
Total current liabilities	\$516,034	\$ 97,485	\$ 293,499	\$ 2,747,434	\$ 3,654,452	\$ 2,462,383
<b>LONG-TERM DEBT</b>	\$ 28,906	\$ -	\$ -	\$12,963,265	\$ 12,992,171	\$13,471,171
<b>RESERVE FOR DEBT SERVICE</b>	\$ -	\$ -	\$ -	\$ 257,566	\$ 257,566	\$ 208,603
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION:</b>						
Capital contributed	\$ -	\$ 6,577,178	\$ 401,740	\$31,509,157	\$ 38,488,075	\$37,863,714
Less - accumulated amortization	-	(2,449,950)	(175,061)	(7,832,110)	(10,457,121)	(9,188,760)
	\$ -	\$ 4,127,228	\$ 226,679	\$23,677,047	\$ 28,030,954	\$28,674,954
<b>RETAINED EARNINGS (DEFICIT)-</b>						
Appropriated	\$ 35,084	\$ -	\$ -	\$ -	\$ 35,084	\$ -
Unappropriated	60,290	(11,321)	-	(821,877)	(772,908)	(623,587)
	\$ 95,374	\$ (11,321)	\$ -	\$ (821,877)	\$ (737,824)	\$ (623,587)
	\$640,314	\$ 4,213,392	\$ 520,178	\$38,823,435	\$ 44,197,319	\$44,193,524

COUNTY OF MUSKEGON  
ENTERPRISE FUNDS

COMBINING STATEMENTS OF OPERATIONS

Year Ended December 31, 1980

	Muskegon County Airport	Muskegon Area Transit System	Muskegon County Wastewater Management System - Number One	Total	December 31, 1979 Total
<b>OPERATING REVENUES:</b>					
Charges for services	\$ 477,168	\$ 118,499	\$ 2,439,692	\$ 3,361,609	\$ 2,941,809
Farm sales	-	-	824,425	824,425	762,513
	<u>\$ 477,168</u>	<u>\$ 118,499</u>	<u>\$ 3,264,117</u>	<u>\$ 4,186,034</u>	<u>\$ 3,704,322</u>
<b>OPERATING EXPENSES:</b>					
Salaries and fringe benefits	\$ 412,380	\$ 392,225	\$ 1,038,575	\$ 1,971,930	\$ 1,840,649
Supplies and other operating expenses	237,737	401,592	2,365,939	3,096,654	2,397,905
Depreciation and amortization	169,102	45,241	1,255,381	1,495,168	1,442,970
	<u>\$ 819,219</u>	<u>\$ 839,058</u>	<u>\$ 4,659,895</u>	<u>\$ 6,563,752</u>	<u>\$ 5,681,524</u>
Operating income (loss)	<u>\$ (342,051)</u>	<u>\$ (720,559)</u>	<u>\$ (1,395,778)</u>	<u>\$ (2,377,718)</u>	<u>\$ (1,977,202)</u>
<b>OTHER INCOME (EXPENSE):</b>					
Operating subsidies	-	\$ 676,828	-	\$ 676,828	\$ 598,543
User fees for debt service	-	-	781,795	781,795	736,580
Interest expense	(12,524)	(1,257)	(852,161)	(886,362)	(872,564)
Other (net)	-	-	170,028	177,441	90,451
	<u>\$ (13,007)</u>	<u>\$ (12,524)</u>	<u>\$ 99,662</u>	<u>\$ 749,702</u>	<u>\$ 553,010</u>
Net income (loss) before operating transfers	<u>\$ 67,663</u>	<u>\$ (354,575)</u>	<u>\$ (1,296,116)</u>	<u>\$ (1,628,016)</u>	<u>\$ (1,424,192)</u>
<b>OPERATING TRANSFERS FROM OTHER FUNDS</b>					
	-	-	-	179,187	134,050
<b>NET INCOME (LOSS)</b>	<u>\$ 67,663</u>	<u>\$ (175,388)</u>	<u>\$ (1,296,116)</u>	<u>\$ (1,448,829)</u>	<u>\$ (1,290,142)</u>
Transfer of depreciation and amortization to contributions in aid of construction	-	164,067	1,059,306	1,268,361	1,262,084
Net income (loss) transferred to retained earnings	<u>\$ 67,663</u>	<u>\$ (11,321)</u>	<u>\$ (236,810)</u>	<u>\$ (180,468)</u>	<u>\$ (28,058)</u>

COUNTY OF MUSKEGON  
ENTERPRISE FUNDS

COMBINING STATEMENTS OF RETAINED EARNINGS AND  
CONTRIBUTIONS IN AID OF CONSTRUCTION

Year Ended December 31, 1980

	Muskegon County				
	Muskegon County Airport	Muskegon Area Transit System	Wastewater Management System - Number One	Total	December 31, 1979 Total
<u>STATEMENTS OF RETAINED EARNINGS</u>					
RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR	\$ 27,711	\$ -	\$ (536,103)	\$ (623,587)	\$ (659,702)
Net income (loss) transferred to retained earnings	67,663	-	(236,810)	(180,468)	(28,058)
Transfer (to) from reserve for debt service	-	-	(48,964)	(48,964)	64,173
Transfer from General Fund	-	-	-	115,195	-
RETAINED EARNINGS (DEFICIT) END OF YEAR	<u>\$95,374</u>	<u>\$ -</u>	<u>\$ (821,877)</u>	<u>\$ (737,824)</u>	<u>\$ (623,587)</u>
<u>STATEMENTS OF CONTRIBUTIONS IN AID OF CONSTRUCTION</u>					
CONTRIBUTIONS IN AID OF CONSTRUCTION BEGINNING OF YEAR	\$ -	\$271,667	\$24,187,948	\$28,674,954	\$28,922,188
Current year contributions	-	-	548,405	624,361	1,014,850
Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	(44,988)	(1,059,306)	(1,268,361)	(1,262,084)
CONTRIBUTIONS IN AID OF CONSTRUCTION END OF YEAR	<u>\$ -</u>	<u>\$226,679</u>	<u>\$23,677,047</u>	<u>\$28,030,954</u>	<u>\$28,674,954</u>

COUNTY OF MUSKEGON  
ENTERPRISE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION

Year Ended December 31, 1980

	Muskegon County				December 31, 1979 Total
	Muskegon County Airport	Muskegon Area Transit System	Wastewater Management System - Number One	Total	
Solid Waste Management	\$ 67,663	\$(175,388)	\$(44,988)	\$(1,296,116)	\$(1,448,829)
	25,444	169,102	45,241	1,255,381	1,442,970
	\$ 93,107	\$ (6,286)	\$ 253	\$ (40,735)	\$ 46,339
	-	115,195	-	-	115,195
	-	75,956	-	29,735	29,735
	64,552	-	-	548,405	624,361
	-	-	-	-	64,552
	-	-	-	-	-
	\$ 157,659	\$ 184,865	\$ 253	\$ 537,405	\$ 880,182
	\$ 327,471	\$ 83,872	\$ -	\$ 422,314	\$ 833,657
	35,646	-	-	48,963	48,963
	\$ 363,117	\$ 83,872	\$ -	\$ 979,183	\$ 1,426,172
	\$(205,458)	\$ 100,993	\$ 253	\$ (441,778)	\$ (545,990)
					\$ 1,452,856
					\$ (173,998)

**SOURCES OF WORKING CAPITAL:**

Operations -  
Net income (loss)  
Add expenses not requiring an outlay  
of working capital - depreciation  
and amortization

Working capital provided from  
(used for) operations

Transfer from General Fund  
Retirement of property and equipment  
Contributions in aid of construction  
Issuance of long-term debt  
Decrease in other assets

Total working capital provided

**USES OF WORKING CAPITAL:**

Additions to property and equipment  
Increase (decrease) in restricted assets  
Decrease in long-term debt

Total working capital used

Net increase (decrease) in  
working capital

COUNTY OF MUSKEGON  
ENTERPRISE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION  
(Continued)

Year Ended December 31, 1980

	Muskegon County					Total	December 31, 1979
	Solid Waste Management	Muskegon County Airport	Muskegon Area Transit System	Muskegon Wastewater Management System - Number One	Total		Total
<b>CHANGES IN COMPONENTS OF WORKING CAPITAL:</b>							
Increase (decrease) in current assets-							
Cash and cash investments	\$ 92,640	\$ 100	\$ (7,923)	\$ (1,069)	\$ (8,892)	\$ 9,922	
Accounts receivable	42,093	(338)	233,962	141,908	468,172	(746,322)	
Inventories	-	-	-	195,903	237,996	1,436	
Prepaid expenses	-	-	(754)	(61,943)	(62,697)	9,749	
Restricted assets available for debt service	-	-	-	11,500	11,500	12,250	
	<u>\$ 134,733</u>	<u>\$ (238)</u>	<u>\$ 225,285</u>	<u>\$ 286,299</u>	<u>\$ 646,079</u>	<u>\$ (712,965)</u>	
(Increase) decrease in current liabilities-							
Cash overdraft	\$ (315,444)	\$ 95,338	\$ (238,158)	\$ (775,591)	\$ (1,233,855)	\$ 739,955	
Current portion of long-term debt	(21,000)	-	-	(42,000)	(63,000)	(25,000)	
Accounts payable	-	143	(2,991)	132,440	129,592	(105,797)	
Advances payable	-	2,560	23,099	-	25,659	(37,127)	
Accrued liabilities	(3,747)	3,190	(6,982)	(42,926)	(50,465)	(33,064)	
	<u>\$ (340,191)</u>	<u>\$ 101,231</u>	<u>\$ (225,032)</u>	<u>\$ (728,077)</u>	<u>\$ (1,192,069)</u>	<u>\$ 538,967</u>	
Net increase (decrease) in working capital	<u>\$ (205,458)</u>	<u>\$ 100,993</u>	<u>\$ 253</u>	<u>\$ (441,778)</u>	<u>\$ (545,990)</u>	<u>\$ (173,998)</u>	

COUNTY OF MUSKEGON  
INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEETS

December 31, 1980

ASSETS	December 31, 1980				Central Stores	Insurance	Drain Revolving	Total	December 31, 1979 Total
	1977 Delinquent Tax Revolving	1978 Delinquent Tax Revolving	1979 Delinquent Tax Revolving	1980 Delinquent Tax Revolving					
<b>CURRENT ASSETS:</b>									
Cash and cash investments	\$1,856,736	\$2,587,509	\$2,973,506	\$3,399	\$1,590	\$1,335,185	\$39,466	\$8,797,391	\$8,248,228
Accounts receivable	-	-	-	-	5,050	124,159	-	129,209	35,042
Unlevied assessments receivable	-	-	-	-	-	-	2,034	2,034	12,534
Current portion of delinquent taxes receivable	226,812	1,011,000	1,552,000	-	-	-	-	2,789,812	2,436,882
Current portion of interest and penalties receivable on delinquent taxes	73,000	234,000	217,000	-	-	-	-	524,000	301,480
Inventories	-	-	-	-	37,843	-	-	37,843	32,640
Total current assets	\$2,156,548	\$3,832,509	\$4,742,506	\$3,399	\$44,483	\$1,459,344	\$41,500	\$12,280,289	\$11,066,806
<b>DELINQUENT TAXES RECEIVABLE</b>	-	382,407	1,552,755	-	-	-	-	1,935,162	1,472,407
<b>INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES</b>	-	86,000	218,000	-	-	-	-	304,000	290,520
<b>LONG-TERM NOTE RECEIVABLE</b>	-	-	-	-	-	200,000	-	200,000	200,000
	\$2,156,548	\$4,300,916	\$6,513,261	\$3,399	\$44,483	\$1,659,344	\$41,500	\$14,719,451	\$13,029,733
<b>LIABILITIES AND RETAINED EARNINGS</b>									
<b>CURRENT LIABILITIES:</b>									
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,012
Current portion of tax anticipation notes payable	1,400,000	1,750,000	2,900,000	-	-	-	-	6,050,000	4,840,000
Accounts payable	-	-	-	3,192	-	151,816	-	155,008	71,783
Accrued interest payable	10,733	32,056	61,529	-	-	314,089	-	104,318	79,439
Accrued workers' compensation	-	-	-	-	-	-	-	314,089	194,000
Total current liabilities	\$1,410,733	\$1,782,056	\$2,961,529	\$3,192	\$ -	\$ 465,905	\$ -	\$ 6,623,415	\$ 5,189,234
<b>LONG-TERM DEBT:</b>									
Tax anticipation notes payable	\$ -	\$1,730,000	\$2,900,000	\$ -	\$ -	\$ -	\$ -	\$ 4,630,000	\$ 4,880,000
Advances from General Fund	-	-	-	-	30,000	-	41,500	71,500	91,500
	\$ -	\$1,730,000	\$2,900,000	\$ -	\$30,000	\$ -	\$41,500	\$ 4,701,500	\$ 4,971,500
<b>RETAINED EARNINGS:</b>									
Appropriated	\$ 745,815	\$ 788,860	\$ 651,732	\$ 207	\$ -	\$ 200,000	\$ -	\$ 200,000	\$ 200,000
Unappropriated	\$ 745,815	\$ 788,860	\$ 651,732	\$ 207	\$14,483	\$1,193,439	\$ -	\$ 3,394,536	\$ 2,868,999
	\$2,156,548	\$4,300,916	\$6,513,261	\$3,399	\$44,483	\$1,659,344	\$41,500	\$14,719,451	\$13,029,733

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COUNTY OF MUSKIEGON  
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENSES  
AND OPERATING TRANSFERS

Year Ended December 31, 1980

	Year Ended December 31, 1980				Central Stores	Insurance	Drain Revolving	Total	December 31, 1979 Total
	1976	1977	1978	1979					
OPERATING REVENUES:									
Penalties and interest on delinquent taxes	\$ 4,146	\$ 57,629	\$ 219,054	\$ 653,502	\$ 213,808	\$ 1,669,463	\$ -	\$ 934,474	\$ 689,851
Intragovernmental revenues	1,338	8,575	876	-	2,210	109,945	-	1,883,271	1,975,761
Other	5,484	66,204	219,930	653,502	216,018	1,779,408	-	122,944	40,642
	\$ -	\$ -	\$ -	\$ 7,324	\$ -	\$ 103,356	\$ -	\$ 103,356	\$ 21,974
OPERATING EXPENSES:									
Salaries and fringe benefits	-	-	-	7,324	1,223	25,478	-	34,025	42,043
Supplies and other operating expenses	-	-	-	-	210,149	-	-	210,149	200,616
Cost of materials used	-	-	-	-	-	526,183	-	526,183	309,519
Insurance benefits and claims	-	-	-	-	-	1,240,331	-	1,240,331	1,099,147
Interest premiums	19,927	85,391	225,999	210,225	-	-	-	541,542	400,404
Other	-	-	-	-	-	-	-	-	10,515
	\$ 19,927	\$ 85,391	\$ 225,999	\$ 217,549	\$ 211,372	\$ 1,895,348	\$ -	\$ 2,655,586	\$ 2,084,218
Operating income (loss)	\$(14,443)	\$(19,187)	\$(6,069)	\$ 435,953	\$ 4,646	\$(115,940)	\$ -	\$ 285,103	\$ 622,036
INVESTMENT INCOME	35,834	215,689	282,848	215,648	-	165,849	-	915,932	708,878
Net income (loss) before operating transfers	\$ 21,391	\$ 196,502	\$ 276,779	\$ 651,601	\$ 4,646	\$ 49,909	\$ -	\$ 1,201,035	\$ 1,330,914
OPERATING TRANSFERS FROM OTHER FUNDS	-	-	-	-	-	-	-	-	10,515
Net income	\$ 21,391	\$ 196,502	\$ 276,779	\$ 651,601	\$ 4,646	\$ 49,909	\$ -	\$ 1,201,035	\$ 1,341,429



COUNTY OF MUSKIEGON  
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION

	Year Ended December 31, 1980			
	1 9 7 6	1 9 7 7	1 9 7 8	1 9 7 9
	Delinquent Tax Revolving	Delinquent Tax Revolving	Delinquent Tax Revolving	Delinquent Tax Revolving
	1 9 8 0			
	Delinquent Tax Revolving			
<b>SOURCES OF WORKING CAPITAL:</b>				
Operations-				
Net income	\$ 21,391	\$ 196,502	\$ 276,779	\$ 651,601
Issuance of tax anticipation notes	-	-	-	5,800,000
Decrease in delinquent taxes receivable	-	157,357	932,643	4,250,465
Total working capital provided	\$ 21,391	\$ 353,859	\$ 1,209,422	\$ 10,702,066
<b>USES OF WORKING CAPITAL:</b>				
Decrease (increase) in interest and penalties receivable on delinquent taxes	\$ -	\$ (139,200)	\$ (65,320)	\$ 218,000
Settlement of delinquent taxes with other governmental units	-	-	-	5,803,220
Residual equity transfer to General Fund	675,498	-	-	-
Decrease in long-term debt	-	1,400,000	1,750,000	2,900,000
Decrease in long-term advance from General Fund	-	-	-	-
Total working capital used	\$ 675,498	\$ 1,260,800	\$ 1,684,680	\$ 8,921,220
Net increase (decrease) in working capital	\$ (654,107)	\$ (906,941)	\$ (475,258)	\$ 1,780,846
				\$ 207

COUNTY OF MUSKEGON  
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION  
(Continued)

	Year Ended December 31, 1980					
	1976	1977	1978	1979	1980	Delinquent Tax Revolving
CHANGES IN COMPONENTS OF WORKING CAPITAL:						
Increase (decrease) in current assets-						
Cash and cash investments	\$(1,834,231)	\$(101,822)	\$(633,353)	\$ 2,971,404	\$ 3,399	\$ 3,399
Accounts receivable	-	-	-	-	-	-
Unlevied assessments receivable	-	-	-	-	-	-
Current portion of delinquent taxes receivable	(208,476)	(787,702)	(202,892)	1,552,000	-	-
Current portion of interest and penalties receivable on delinquent taxes	(61,000)	(27,800)	94,320	217,000	-	-
Inventories	-	-	-	-	-	-
	<u>\$(2,103,707)</u>	<u>\$(917,324)</u>	<u>\$(741,925)</u>	<u>\$ 4,740,404</u>	<u>\$ 3,399</u>	<u>\$ 3,399</u>
(Increase) decrease in current liabilities-						
Cash overdraft	-	-	-	-	-	-
Current portion of tax anticipation notes payable	1,440,000	-	250,000	(2,900,000)	-	-
Accounts payable	-	-	-	1,971	(3,192)	-
Accrued interest payable	9,600	10,383	16,667	(61,529)	-	-
Accrued workers' compensation	-	-	-	-	-	-
	<u>\$ 1,449,600</u>	<u>\$ 10,383</u>	<u>\$ 266,667</u>	<u>\$(2,959,558)</u>	<u>\$(3,192)</u>	<u>\$(3,192)</u>
Net increase (decrease) in working capital	<u>\$ (654,107)</u>	<u>\$(906,941)</u>	<u>\$(475,258)</u>	<u>\$ 1,780,846</u>	<u>\$ 207</u>	<u>\$ 207</u>

COUNTY OF MUSKEGON  
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION  
(Continued)

	Year Ended December 31, 1980			December 31, 1979
	Central Stores	Insurance	Drain Revolving	Total
<b>SOURCES OF WORKING CAPITAL:</b>				
Operations-				
Net income	\$4,646	\$49,909	\$ -	\$ 1,201,035
Issuance of tax anticipation notes	-	-	-	5,800,000
Decrease in delinquent taxes receivable	-	-	-	5,340,465
Total working capital provided	\$4,646	\$49,909	\$ -	\$12,341,500
<b>USES OF WORKING CAPITAL:</b>				
Decrease (increase) in interest and penalties receivable on delinquent taxes	\$ -	\$ -	\$ -	\$ 5,847
Settlement of delinquent taxes with other governmental units	-	-	-	4,986,800
Residual equity transfer to General Fund	-	-	-	471,896
Decrease in long-term debt	-	-	-	4,840,000
Decrease in long-term advance from General Fund	-	-	20,000	-
Total working capital used	\$ -	\$ -	\$ 20,000	\$10,304,543
Net increase (decrease) in working capital	\$4,646	\$49,909	\$(20,000)	\$ 1,545,894

COUNTY OF MUSKEGON  
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION  
(Continued)

-----  
Year Ended December 31, 1980  
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	<u>Central Stores</u>	<u>Insurance</u>	<u>Drain Revolving</u>	<u>Total</u>	<u>December 31, 1979 Total</u>
<b>CHANGES IN COMPONENTS OF WORKING CAPITAL:</b>					
Increase (decrease) in current assets-					
Cash and cash investments	\$ 1,590	\$ 151,676	\$ (9,500)	\$ 549,163	\$1,600,119
Accounts receivable	(6,971)	101,138	-	94,167	10,607
Unlevied assessments receivable	-	-	(10,500)	(10,500)	(14,614)
Current portion of delinquent taxes receivable	-	-	-	352,930	173,145
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	222,520	26,153
Inventories	5,203	-	-	5,203	10,302
	<u>\$ (178)</u>	<u>\$ 252,814</u>	<u>\$ (20,000)</u>	<u>\$ 1,213,483</u>	<u>\$1,805,712</u>
(Increase) decrease in current liabilities-					
Cash overdraft	\$ 4,012	\$ -	\$ -	\$ 4,012	\$ (4,012)
Current portion of tax anticipation notes payable	-	-	-	(1,210,000)	(200,000)
Accounts payable	812	(82,816)	-	(83,225)	20,967
Accrued interest payable	-	-	-	(24,879)	(16,773)
Accrued workers' compensation	-	(120,089)	-	(120,089)	(60,000)
	<u>\$ 4,824</u>	<u>\$ (202,905)</u>	<u>\$ -</u>	<u>\$ (1,434,181)</u>	<u>\$ (259,818)</u>
Net increase (decrease) in working capital	<u>\$ 4,646</u>	<u>\$ 49,909</u>	<u>\$ (20,000)</u>	<u>\$ (220,698)</u>	<u>\$1,545,894</u>

COUNTY OF MUSKEGON

TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEETS

	December 31, 1980					December 31, 1979
	Trust and Agency	Cemetery Trust	Medical Care Facility Endowment	Library Penal Fine	Cooperative Extension Trust	Total
<b>ASSETS</b>						
Cash and cash investments	\$936,700	\$14,478	\$50,201	\$114,991	\$6,790	\$1,123,160
Accounts receivable	27,200	-	-	-	-	27,200
	<u>\$963,900</u>	<u>\$14,478</u>	<u>\$50,201</u>	<u>\$114,991</u>	<u>\$6,790</u>	<u>\$1,150,360</u>
	\$558,515	\$-	\$-	\$-	\$-	\$ 921,732
Undistributed taxes-	24,367	-	-	-	-	20,125
Current	199,531	-	-	-	-	300,439
Delinquent						(119)
Due to State of Michigan	9,276	-	-	-	-	197,844
Fines and fees due to local	151,455	14,478	50,201	-	-	129,124
municipalities and libraries	20,756	-	-	114,991	6,790	
trust deposits						
Unallocated receipts						
	<u>\$963,900</u>	<u>\$14,478</u>	<u>\$50,201</u>	<u>\$114,991</u>	<u>\$6,790</u>	<u>\$1,150,360</u>

LIABILITIES

Undistributed taxes-  
 Current  
 Delinquent  
 Due to State of Michigan  
 Fines and fees due to local  
 municipalities and libraries  
 trust deposits  
 Unallocated receipts

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COUNTY OF MUSKEGON  
TRUST AND AGENCY FUNDS

COMBINING STATEMENTS OF CHANGES IN

ASSETS AND LIABILITIES

<u>TRUST AND AGENCY FUND</u>	<u>Balance</u> <u>January 1, 1980</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1980</u>
<b>ASSETS:</b>				
Cash and cash investments	\$ 1,370,900	\$ 16,909,453	\$ 17,343,653	\$ 936,700
Accounts receivable	16,050	77,396	66,246	27,200
	<u>\$ 1,386,950</u>	<u>\$ 16,986,849</u>	<u>\$ 17,409,899</u>	<u>\$ 963,900</u>
<b>LIABILITIES:</b>				
Undistributed taxes-				
Current	\$ 921,732	\$ 8,937,104	\$ 9,300,321	\$ 558,515
Delinquent	20,125	324,591	320,349	24,367
Due to State of Michigan	300,439	2,411,726	2,512,634	199,531
Fines and fees due local municipalities	(119)	507,549	498,154	9,276
and libraries	139,350	683,927	671,822	151,455
Trust deposits	5,423	9,847,603	9,832,270	20,756
Unallocated receipts	<u>\$ 1,386,950</u>	<u>\$ 22,712,500</u>	<u>\$ 23,135,550</u>	<u>\$ 963,900</u>
<b>CEMETARY TRUST</b>				
<b>ASSETS:</b>				
Cash and cash investments	\$ 13,523	\$ 1,491	\$ 536	\$ 14,478
<b>LIABILITIES:</b>				
Trust deposits	<u>\$ 13,523</u>	<u>\$ 955</u>	<u>\$ -</u>	<u>\$ 14,478</u>
<b>MEDICAL CARE FACILITY ENDORMENT</b>				
<b>ASSETS:</b>				
Cash and cash investments	\$ 44,971	\$ 5,230	\$ -	\$ 50,201
<b>LIABILITIES:</b>				
Trust deposits	<u>\$ 44,971</u>	<u>\$ 5,230</u>	<u>\$ -</u>	<u>\$ 50,201</u>

COUNTY OF MUSKEGON  
TRUST AND AGENCY FUNDS

COMBINING STATEMENTS OF CHANGES IN  
ASSETS AND LIABILITIES  
(Continued)

	<u>Balance</u> <u>January 1, 1980</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1980</u>
<u>LIBRARY PENAL FINE FUND</u>				
ASSETS:				
Cash and cash investments	\$ 115,632	\$ 211,618	\$ 212,259	\$ 114,991
LIABILITIES:				
Fines and fees due to local municipalities and libraries	\$ -	-	641	\$ 114,991
Unallocated receipts	\$ 115,632	-	641	\$ 114,991
<u>COOPERATIVE EXTENSION TRUST</u>				
ASSETS:				
Cash and cash investments	\$ 8,069	\$ 7,740	\$ 9,019	\$ 6,790
LIABILITIES:				
Unallocated receipts	\$ 8,069	-	1,279	\$ 6,790
<u>TOTALS - ALL TRUST AND AGENCY FUNDS</u>				
ASSETS:				
Cash and cash investments	\$1,553,095	\$17,135,532	\$17,565,467	\$1,123,160
Accounts receivable	16,050	77,396	66,246	27,200
	\$1,569,145	\$17,212,928	\$17,631,713	\$1,150,360
LIABILITIES:				
Undistributed taxes-				
Current	\$ 921,732	\$ 8,937,104	\$ 9,300,321	\$ 558,515
Delinquent	20,125	324,591	320,349	26,367
Due to State of Michigan	300,439	2,411,726	2,512,634	199,531
Fines and fees due to local municipalities and libraries	(119)	507,549	498,154	9,276
Trust deposits	197,844	690,112	671,822	216,134
Unallocated receipts	129,124	9,847,603	9,834,190	142,537
	\$1,569,145	\$22,718,685	\$23,137,470	\$1,150,360

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STATISTICAL SECTION

COUNTY OF MUSKEGON

GENERAL FUND EXPENDITURES BY FUNCTION\*

Ten Years Ended December 31, 1980  
(Unaudited)

Year Ended December 31	Legislative	Judicial	General County Government	Public Safety	Health	Welfare	Cultural	Recreation	Other	Total
1971	\$ 68,684	\$ 752,387	\$ 864,013	\$ 611,685	\$ 490,912	\$ 820,546	\$ 40,000	\$15,000	\$ 573,252	\$ 4,236,479
1972	74,193	814,979	1,149,031	707,642	383,549	1,320,302	65,000	16,000	549,438	5,080,134
1973	77,584	1,068,347	1,700,439	1,169,576	582,872	1,033,223	73,000	18,000	772,881	6,495,922
1974	74,861	1,315,489	1,952,254	1,410,164	771,445	1,363,006	90,222	18,000	1,013,573	8,009,014
1975	107,381	1,451,128	1,913,055	1,505,494	932,405	1,360,702	23,419	18,092	621,999	7,933,675
1976	100,694	1,597,178	2,079,017	1,733,780	708,320	1,040,609	131,529	25,000	292,595	7,708,722
1977	106,993	1,761,328	2,428,252	1,897,688	750,928	871,415	123,315	25,000	379,344	8,344,263
1978	115,118	1,826,237	2,794,181	2,178,538	821,122	784,297	239,017	24,996	217,877	9,001,383
1979	132,548	2,041,703	3,053,151	2,390,878	1,115,084	714,710	278,901	25,728	169,310	9,922,013
1980	131,905	2,148,020	3,688,566	2,818,452	1,278,056	763,477	279,409	24,250	34,579	11,166,714

\* Includes operating transfers to other funds.

COUNTY OF MUSKEGON

SUMMARY OF GENERAL FUND REVENUES  
AND RESIDUAL EQUITY TRANSFER

Ten Years Ended December 31, 1980  
(Unaudited)

Year Ended Dec. 31	Taxes	Licenses and Permits	Fines and Forfeits	Use of Money and Property	Inter- Governmental Revenue	Current Services	Sales	Reim- bursements	Miscel- laneous	Refunds	Totals	Residual Equity Transfer*
1971	\$3,475,204	\$ 55,186	\$104,908	\$ 72,801	\$ 592,474	\$349,693	\$ 6,048	\$ 2,946	\$ 39,195	\$276,974	\$ 4,975,429	\$ -
1972	3,795,122	64,895	99,697	96,979	805,845	417,775	-	-	280,747	-	5,561,060	-
1973	4,215,216	64,442	241,276	284,372	1,763,816	475,634	25,026	7,504	-	15	7,077,301	-
1974	4,704,531	62,710	222,632	502,711	1,235,717	458,666	100,966	21,884	-	6,585	7,316,402	-
1975	4,636,629	58,041	288,746	351,966	1,384,935	537,113	144,778	179,670	-	311	7,582,189	-
1976	4,644,026	55,163	265,352	226,577	1,446,144	581,513	172,324	58,343	24,381	-	7,473,823	172,487
1977	4,963,090	100,527	269,135	276,135	1,747,554	683,805	138,284	29,383	-	-	8,207,913	173,166
1978	5,245,965	144,769	351,563	361,285	1,570,750	799,789	198,154	58,045	-	-	8,730,320	353,412
1979	5,673,705	131,412	401,643	658,450	1,446,133	852,606	362,178	178,099	-	-	9,704,226	471,896
1980	6,201,070**	133,690	352,612	968,866	1,262,653	730,845	486,818	368,697	-	-	10,505,251	675,497

\* Annual transfer from Delinquent Tax Revolving Funds (Internal Service Funds).

\*\* The State of Michigan enacted a tax limitation amendment (Headlee Amendment) in 1979. This reduced Muskegon County's 1980 millage rate from 6.2 to 6.1088.

COUNTY OF MUSKEGON  
PROPERTY TAX LEVIES AND COLLECTIONS  
Ten Years Ended December 31, 1980  
(Unaudited)

Year Ended December 31	Total Tax Levy	Current Tax Collections	Percent of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Ratio of Collections to Current Levy	Outstanding Delinquent Taxes	Ratio of Delinquent Taxes Outstanding to Current Tax Levy
1971	\$3,943,475	\$3,530,715	89.53%	\$375,363	\$3,906,078	99.05%	\$200,427	5.08%
1972	4,140,097	3,740,274	90.34	339,574	4,079,848	98.54	260,427	6.29
1973	4,284,795	3,862,950	90.15	648,132	4,511,082	105.28	34,388	.80
1974	4,563,100	4,056,309	88.89	526,780	4,583,089	100.43	14,399	.32
1975	4,623,007	4,073,452	88.11	547,170	4,620,622	99.95	16,784	.36
1976	4,404,473	3,817,080	86.66	567,212	4,384,292	99.54	20,181	.46
1977	4,720,454	4,144,728	87.80	566,037	4,710,765	99.79	9,689	.21
1978	5,122,644	4,562,222	89.06	275,996	4,838,218	94.45	284,426	5.55
1979	5,603,516	4,911,959	87.66	303,769	5,215,728	93.08	387,788	6.92
1980	6,437,526	*	*	*	*	*	*	*

\* Tax collections are not received from other local units until after December 31, 1980 and are not delinquent until March 1, 1981.

COUNTY OF MUSKEGON

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

Ten Years Ended December 31, 1980  
(Unaudited)

<u>Year Ended December 31</u>	<u>Real Property</u>		<u>Personal Property</u>	<u>Total* Equalized Value</u>
	<u>Assessed</u>	<u>Equalized</u>	<u>Assessed and Equalized</u>	
1971	\$410,077,488	\$450,783,416	\$128,924,673	\$ 579,708,089
1972	433,937,113	471,268,156	139,911,058	611,179,214
1973	455,286,861	501,499,402	136,943,726	638,443,128
1974	505,266,988	533,093,150	148,426,479	681,524,629
1975	559,308,348	576,100,250	169,822,235	745,922,485
1976	601,192,906	615,014,685	95,503,808	710,518,493**
1977	659,393,469	662,558,834	99,424,319	761,983,153
1978	703,403,074	716,326,993	102,482,161	818,809,154
1979	802,083,336	828,973,386	111,323,413	940,296,799
1980	853,731,790	929,775,950	124,035,880	1,053,811,830

\* The Michigan Constitution and Statutes provide that property is to be assessed and equalized at 50% of its fair market value.

\*\* The Michigan Legislature amended various laws which exempted Michigan businesses from ad valorem personal property taxation on inventory effective with the 1976 tax levy and substituted it with the single business tax which is collected by the state and remitted to the local governmental units. The equalized value of inventory was \$79,507,470 in 1975.

COUNTY OF MUSKEGON

PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS

Ten Years Ended December 31, 1980  
(Unaudited)

Year Ended December 31	City and Villages	Intermediate and Special Education School District	County	TAX RATES		
				Township and Community College	Total	
1971	\$12.29	\$28.59	\$7.40	\$4.95	\$53.23	
1972	12.31	29.20	7.25	5.15	53.91	
1973	12.81	30.54	7.20	5.40	55.95	
1974	12.77	30.25	7.10	5.48	55.60	
1975	12.79	30.52	6.70	5.62	55.63	
1976	13.29	31.45	6.65	5.68	55.07	
1977	13.54	32.44	6.55	5.20	57.73	
1978	14.25	34.04	6.60	6.42	61.31	
1979	8.31	33.38	6.32	3.87	51.88	
1980	8.13	35.68	6.11	3.88	53.80	
TAX LEVIES						
1971	\$5,063,471	\$17,268,787	\$4,289,839	\$2,192,412	\$28,814,509	
1972	5,516,413	18,846,842	4,431,386	2,364,176	31,158,817	
1973	5,989,628	20,594,541	4,596,789	2,630,226	33,811,184	
1974	6,150,474	21,844,969	4,838,824	2,772,546	35,606,813	
1975	7,026,554	24,004,694	4,997,680	3,104,457	39,133,385	
1976	6,273,499	24,092,169	4,724,947	1,626,684	36,717,299	
1977	6,671,943	25,855,480	5,035,990	3,107,636	40,671,049	
1978	7,110,455	27,896,956	5,404,140	3,250,908	43,662,459	
1979	7,800,064	31,373,639	5,997,704	3,615,175	48,786,582	
1980	8,562,918	37,612,427	6,439,560	4,094,223	56,709,128	

COUNTY OF MUSKEGON

RATIO OF NET GENERAL BONDED DEBT TO  
EQUALIZED VALUE AND NET BONDED DEBT PER CAPITA

Ten Years Ended December 31, 1980  
(Unaudited)

Year Ended December 31	Population	Equalized Value	Net Bonded Debt	Ratio of Bonded Debt to Equalized Value	Net Bonded Debt Per Capita
1971	157,426	\$ 579,708,089	\$2,425,000	.42%	\$15.40
1972	157,426	611,179,214	2,200,000	.36	13.97
1973	157,426	638,443,128	1,975,000	.31	12.55
1974	157,426	681,524,629	1,725,000	.25	10.96
1975	157,426	745,922,485	1,475,000	.20	9.37
1976	157,426	710,518,493	1,200,000	.17	7.62
1977	157,426	761,983,153	925,000	.12	5.88
1978	157,426	818,809,154	625,000	.08	3.97
1979	157,426	940,296,799	325,000	.03	2.06
1980	157,103*	1,053,811,830	-	-	-

\* Based on 1980 Census

COUNTY OF MUSKEGON  
 STATEMENT OF DIRECT AND OVERLAPPING DEBT  
 December 31, 1980  
 (Unaudited)

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to this Governmental Unit</u>	<u>Share of Debt</u>
County at large	\$ 14,180,000	100%	\$ 14,180,000
School districts	28,315,713	97	27,466,242
Cities and villages	7,286,000	100	7,286,000
Townships	355,000	100	355,000
County issued bonds paid by local muni- cipalities	50,245,000	100	50,245,000
Muskegon Community College and Inter- mediate School Districts	764,797	100	764,797
	<u>\$101,146,510</u>		<u>\$100,297,039</u>

COUNTY OF MUSKEGON  
STATEMENT OF LEGAL DEBT MARGIN

December 31, 1980  
(Unaudited)

State equalized value		<u>\$1,053,811,830</u>
Debt limit 10 percent of equalized value		\$ 105,381,183
Amount of debt applicable to debt limit		
Total bonded debt	\$64,802,167	
Other debt	80,170	
	<u>\$64,882,337</u>	
Less assets available for debt retirement	<u>57,129,234</u>	
Total amount of debt applicable to debt limit		<u>7,753,103</u>
Legal debt margin		<u>\$ 97,628,080</u>

COUNTY OF MUSKEGON

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR  
GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES

Ten Years Ended December 31, 1980  
(Unaudited)

<u>Fiscal Year</u>	<u>Principal*</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Expenditures</u>	<u>Ratio of Debt Service To General Expenditures</u>
1971	\$200,000	\$103,050	\$303,050	\$ 4,236,479	7%
1972	225,000	93,100	318,100	5,080,134	6
1973	225,000	83,762	308,762	6,495,922	5
1974	250,000	75,500	325,500	8,009,014	4
1975	250,000	64,625	314,625	7,933,675	4
1976	275,000	54,125	329,125	7,708,722	4
1977	275,000	43,125	318,125	8,344,263	4
1978	300,000	31,625	331,625	9,001,383	4
1979	300,000	19,475	319,475	9,922,013	3
1980	325,000	6,663	331,663	11,161,155	3

\* Serial maturities in the case of serial bonds; annual debt service fund requirements in the case of term bonds.

COUNTY OF MUSKEGON

SCHEDULE OF INSURANCE IN FORCE  
December 31, 1980  
(Unaudited)

<u>Type of Coverage Name of Company</u>	<u>Policy Number</u>	<u>Policy Period From To</u>	<u>Annual Premium</u>	<u>Details of Coverage</u>	<u>Liability Limits</u>
Auto Fleet Northwestern National	BA 00 4126	05/01/80 - 05/01/81	\$28,548	Auto Insurance	County assumes risk for collision - \$500,000 per person \$500,000 per occurrence \$500,000 property damage \$100 deductible for comprehensive
Aircraft Insurance United States Fire Ins.	AP-01-115389-0	11/19/80 - 11/19/81	475	Aviation Liability Insurance	\$1,000,000
Boiler and Machinery American Motorist Ins.	8XM36223	03/07/78 - 03/07/81	6,032	Blanket items like generators, electric motors, transformers, combustion engines, etc.	\$2,000,000 accident \$5,000 deductible
Builders Risk & Transit Hartford Accident and Indemnity Company	81 CF 823678	09/28/80 - 09/29/81	3,030	Coverage for new mental health facility	\$2,400,000 Builders Risk
Day Camp Insurance American Income Life Insurance	SRP 3170	04/26/80 - 04/26/81		Liability for day camp participants	\$1,000 on life \$1,000 on accidental indemnity \$1,000 Medical and Hospital \$50 Dental
Dental Self-Insurance	017801	Runs indefinitely	-	Employee dental work	\$2.50 single; \$8.00 married \$600 per year per individual
Depositors Forgery Lumberman's Mutual Casualty Company	3F-268-886	01/01/80 - 01/01/81	62	Losses due to forgery or alteration	\$25,000 per occurrence
District Court Employee Bond	County Assuming Risk		-		\$2,000 liability per employee
Disability Combined Insurance Company of America	79444426	02/01/80 - 01/31/81	-	Long-term disability	\$ .48 per \$100 of insured monthly earnings. 60% of insured monthly earnings up to a maximum monthly indemnity of \$1,500 for period 1 year

COUNTY OF MUSKIEGON

SCHEDULE OF INSURANCE IN FORCE - CONTINUED  
December 31, 1980  
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Employee Fidelity Bonds Lumberman's Mutual Casualty	3S 268-887	01/01/80 - 01/01/81	\$ 302	Employee Blanket Sheriff, Undersheriff, Deputies	\$5,000 limit per employee
Employee Fidelity Bonds Lumberman's Mutual Casualty	9F 262-746	03/16/79 - 03/16/82	263	Separate bond for Brook- haven employees	\$25,000
Fire and Extended Coverage - Lumberman's Mutual Ins. Co.	21-15-83-67	03/07/78 - 03/07/81	27,348	Fire and Extended Coverage	\$19,366,136 per statement of values, blanket building and personal property. \$5,000 per item deductible
Fire Insurance for Grain Center Mission Insurance Co.	FN 013867	10/01/80 - 10/01/81	2,330	Fire coverage for Grain Center located at Wastewater site	\$322,000 building \$460,000 contents
Fowl Hunt Insurance Western World Ins. Co.	CLA 97384	10/19/80 - 11/25/80	975	Short term controlled duck hunting at Wastewater	\$25,000 limit of liability
General Liability Guaranty National Ins. Co.	CLA-0042774	01/20/80 - 01/20/81	57,588	Comprehensive	\$500,000 combined single limit. \$500,000 annual aggregate \$500,000 personal injury \$10,000 deductible
Combined General Liability/Fire and Extended Coverage Brookhaven Hartford Fire Ins.	81SMP 105081	09/01/78 - 09/01/81	17,819	Comprehensive to include Brookhaven facility, boiler house and service building, Childhaven, also general liability	\$7,368,052 building and contents, \$300,000 per occurrence
Umbrella Liability General American Surplus Lines	9CU 00860	01/20/80 - 01/20/81	26,670	Umbrella coverage	\$5,000,000 limit per occur- rence
Law Library	Risk assumed by County				
Library, General Library Policy Hartford Group	81-1C375670	02/01/80 - 02/01/81		Equipment (general)	Books and library materials, equipment, office supplies, \$250 deductible. Film in- spection machine full value

COUNTY OF MUSKEGON

SCHEDULE OF INSURANCE IN FORCE - CONTINUED  
December 31, 1980  
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Library - Inland Marine Hartford Group	81-SIP-62003	02/01/80 - 02/01/81	\$ 185	Specific Equipment	Mainly audio visual equip- ment
Money and Security Bonds	7B510741	01/01/80 - 01/01/81	2,329	Covers employees who have access to County money	Monies and security cover- age inside and outside of the building-various amts. Excludes Social Services, Co. Parks, Road Commission, and Medical Care Facility
Public Official Bonds Lumberman's Mutual	7S268-885	01/01/80 - 01/01/81	532	Covers elected officials plus selected employees	Individual bonds of various amounts
Public Official and Employees Liability Insurance; Inter- national Surplus Lines Ins. Co.	GP 26145	08/03/80 - 08/03/83	11,877	Covers County elected officials and admini- strative staff	\$1,000,000 each loss \$10,000 deductible, \$1,500 deductible per employee
Scheduled Property Floater Northwestern National	SP 24-14-58	07/03/80 - 07/03/81	695	1980 Rexnord Model 3-35	\$78,999 liability \$100 de- ductible
Solid Waste Disposal Surety Bond American Manufacturers Mutual Insurance Co.	SP 24-14-75	10/18/80 - 10/18/81	2,639	1967 Crawler Crane Clark Hancock Elevating Scraper 1980 John Deere Loader	\$195,535 liability \$500 de- ductible
Transit Insurance Transit Casualty Co.	OSE 067 843	03/01/80 - 12/31/81		Surety Bond - Required to obtain license from DMK	\$40,000 Bond
Workers' Comp. 1) Self-insurance 2) Employer's Rein- surance Corp.	CLA-76-03-98	09/30/78 - 09/30/81	25,549	Bus Fleet Coverage	\$250,000 each person \$1,000,000 each occurrence \$100,000 occurrence/pro- perty damage
	C-16705-R	07/01/80 - 07/01/81	82,878	Excess workers' comp. coverage and claim agency contract	Specific coverage for losses in excess of \$150,000 to a limit of \$2,000,000; \$1,000,000 in excess of standard pre- mium \$568,824

COUNTY OF MUSKEGON

SCHEDULE OF INSURANCE IN FORCE - CONTINUED  
December 31, 1980  
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Airport Police Liability American Home Assoc.	PPL-3509871	09/24/80 - 09/24/81	\$ 1,440	Police professional	\$300,000 each incident \$100,000 each person
Snowmobile Trail Liability Northfield Ins. Co.	GL-07356	01/23/80 - 01/23/81	1,500	General Liability for the snowmobile trail	\$25,000 each occurrence \$250 deductible
Tax Collection Bonds (short-term) St. Paul Fire & Marine	400FX9180	12/01/80 - 04/15/81	3,610	Bonding of municipal Treasurers who collect County taxes	Percentage of tax rolls
Mental Health Compre- hensive Business Natl. Ben Franklin Ins. Co. of Michigan	CBP 111956	10/01/80 - 10/01/81	8,000	Auto Fleet	\$400,000 each occurrence \$40,000 each occurrence- PPI
Travel Insurance Continental Casualty	SR68041580	03/01/80 - 03/01/81	175	Fire & extended coverage Comprehensive General Liability Professional Liability Public Employer Blanket Bond	\$500,000 each occurrence bodily injury \$100,000 each occurrence property damage \$10,000
Airport Boiler and Machinery; American Motorists Ins. Co.	OXM 10 910	10/09/80 - 10/09/83	150	Death benefit Terminal Bldg.	\$100,000 each; \$500,000 aggregate limit \$300,000 limit per ac- cident
Airport General Liab. U.S. Aircraft Ins. Group	LG-15937	11/19/78 - 11/19/81	2,882		Limit \$5,000,000 aggregate Ground Hangarkeepers Liability \$250,000 each aircraft; \$250,000 deductible \$500,000 each occurrence

COUNTY OF MUSKEGON

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

Year Ended December 31, 1980  
(Unaudited)

<u>Name and Title of Official</u>	<u>Annual Salary</u>	<u>Amount of Surety Bond</u>
Frank Bednarek - Assistant Administrator	\$37,633	\$100,000
Thomas Best - Deputy Treasurer	16,549	100,000
Marion Calkins - Sheriff	31,624	10,000
Margaret Greenwood - County Clerk	24,820	30,000
John Hosko - Register of Deeds	23,755	30,000
Martin Hulka - County Drain Commissioner	20,375	5,000
Kurt Humphrey - Accounting Director	27,452	100,000
Nicholas Mason - Probate Register	14,934	5,000
Ralph Precious - Administrator	45,377	5,000
Russell VanderWier - Friend of the Court	32,061	150,000
Paul Vitek Jr. - Treasurer	23,755	225,000
Gerald Warner - Prosecutor	37,395	5,000

COUNTY OF MUSKEGON

LABOR AGREEMENTS

December 31, 1980  
(Unaudited)

Muskegon County Employees Association                      Expiration Date 12/31/82

Local 586, Services Employees International, AFL-CIO, Professional  
and Clerical Division:

Community Mental Health Employees                      Expiration Date 12/31/80

Wastewater Employees                                      Expiration Date 12/31/82

Michigan Licensed Practical Nurses Association:

Brookhaven Practical Nurses                              Expiration Date 12/31/81

Local 570, Council II, American Federation of State, County and  
Municipal Employees, AFL-CIO:

Brookhaven Employees                                      Expiration Date 12/31/80

Teamsters Local 214, Affiliated with the International Brotherhood  
of Teamsters, Chauffeurs, Warehousemen and Helpers of America:

Airport Security Officers                                  Expiration Date 12/31/80

Sheriff Department Deputies                              Expiration Date 12/31/81

Sheriff Command Officers                                  Expiration Date 12/31/80

District Court Employees                                  Expiration Date 12/31/80

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA

December 31, 1980  
(Unaudited)

Date of Incorporation: July 18, 1859

Form of Government: Elected Board of Commissioners from Eleven Districts

Area: 520 Square Miles

Miles of Sewers, Storm and Sanitary: 350

Police Protection:

Number of Employees:	98
Jail Capacity:	154
Vehicular Patrol Units:	11

Parks and Recreation: Muskegon County has 30 miles of Lake Michigan shoreline. Two state parks and two county parks are located on Lake Michigan. Totally, there are nine county parks with 304 acres. There are 12,500 acres of National Forest land.

Education:

Number of School Districts:	13
Number of Administrative Personnel:	95
Number of Teachers:	1,757
Number of Students:	37,682

Enterprises:

Wastewater Treatment:

Number of Users	14
Data on Use or Consumption	28,990,000 Gallons per day
Plant Capacity	42,000,000 Gallons per day
Data on Distribution System	60% Industrial 40% Residential

Airport:

Number of Users	129,984 Passengers Annually
Data on Use	75,752 Landings and Take Offs Annually
Present Capacity	350,000 Passengers Annually

Solid Waste:

Number of Users	6,017
Data on Use	115,362 Cubic Yards Filled
Plant Capacity	22,000,000 Cubic Yards

Transit:

Number of Users	481,335
Data on Use	512,052 Miles Traveled
Number of Buses	16

Employees as of December 31, 1980: 1,397

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1980  
(Unaudited)

Election:

Number of Registered Voters (1980):	100,672
Number of Votes Cast In:	
Last General Election:	69,046
Last County Election:	21,666

Percentage of Registered Voters Voting  
In:

Last General Election:	69%
Last County Election:	22%

Residential Characteristics: According to the 1970 U.S. Census, there were 49,895 housing units located within the County. The breakdown of dwelling units is as follows: Single Family, 83.1%; Multi-Family, 15.0%; and Mobile Home, 1.9%; of these 75.2% are owner occupied.

<u>Population County for Last U.S. Census (1980):</u>	157,103
<u>Estimated Current Population:</u>	157,000

Age Distribution of Population (1970 Census)

	<u>Male</u>	<u>Female</u>
Total Population	76,498	80,928
Under 5 years	9.6%	8.6%
5 to 9 years	11.1%	10.7%
10 to 19 years	22.9%	21.3%
20 to 44 years	28.0%	29.8%
45 to 64 years	20.9%	20.2%
Over 65 years	7.5%	9.4%

Retail Sales

1970	\$317,000,000
1971	340,000,000
1972	380,000,000
1973	408,000,000
1974	412,000,000
1975	427,000,000
1976	469,500,000
1977	482,246,000
1978	554,691,000
1979	629,182,000

(Source: Muskegon Area Chamber of Commerce)

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1980  
(Unaudited)

Family Income: According to the 1970 U.S. Census, 39,260 families resided in Muskegon County. The mean family income in 1976 was \$12,554, per capital personal income was \$3,131.

Principal Taxpayers - 1980

<u>Taxpayer</u>	<u>Equalized Value</u>
Consumers Power Company	\$63,506,561
Teledyne Continental Motors	14,993,039
S.D. Warren	14,162,150
Michigan Consolidated Gas Co.	11,946,923
Sealed Power Corp.	9,346,169
Howmet Corp.	9,019,501
Campbell, Wyant & Cannon	7,548,682
Hooker Chemical	5,837,800
Brunswick Corp.	4,236,897
Dresser Industries	4,007,109

Equalized Value: \$1,053,811,830

By Use

Residential	60.15%
Commercial	16.78%
Industrial	17.01%
Agricultural	3.00%
Utilities	2.95%
Timber and Cut-over	.11%

By Class

Real Property	88.23%
Personal Property	11.77%

Largest Employers

<u>Company</u>	<u>Approximate Number of Employees</u>
Howmet Corp.	2,800
Campbell, Wyant & Cannon	1,666
Teledyne Continental Motors	1,604
Sealed Power Corp.	1,600
General Telephone Company	1,553
County of Muskegon	1,397
S.D. Warren	967
Shaw Walker	800
Dresser Industries, Inc.	710
Kaydon Bearing Division	580