

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN



for the year ended December 31, 1981

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

for the year ended December 31, 1981

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

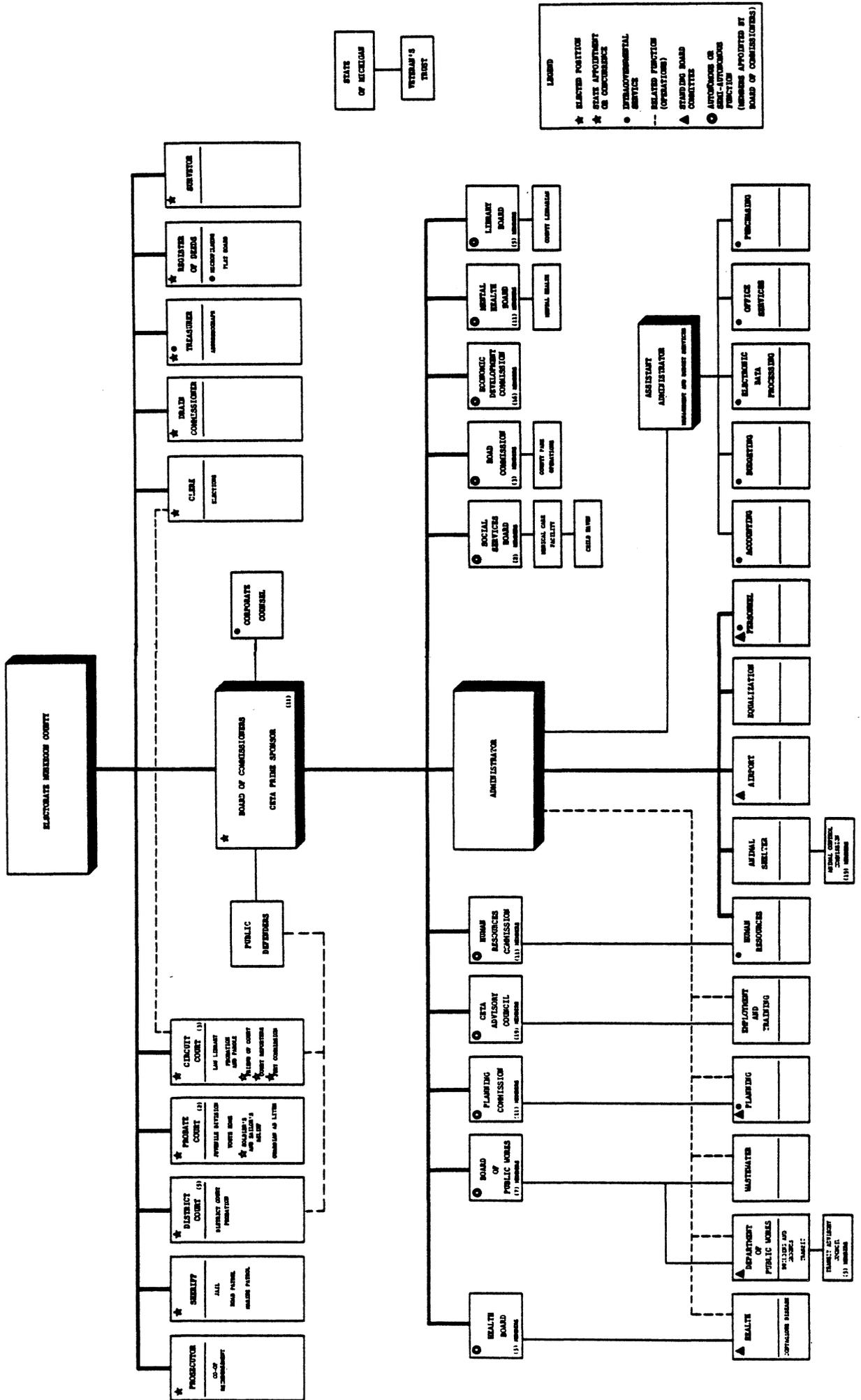
RALPH W. PRECIOUS

Assistant Administrator
of Management & Budget
FRANK BEDNAREK

Accounting Director
KURT W. HUMPHREY

Independent Accountants
ARTHUR ANDERSEN & CO.

1981 ORGANIZATION CHART



- LEGEND**
- ★ Elected Position
 - ☆ State Appointment or Conference
 - Interdepartmental Service
 - Related Function (Operations)
 - ▲ Standing Board Committee
 - Appointment or Self-Initiative (Personnel Appointed by Board of Commissioners)

PERSONNEL DIVISION
(1) MEMBER

HEALTH DEPARTMENT
PUBLIC HEALTH SERVICES
(1) MEMBER

COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

December 31, 1981

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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. Funkhouser
Herman Ivory
Joseph Jurick
Harold Koekroek
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, 1982

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 fiscal years ending December 31, 1981, and September 30, 1981, is submitted herewith. This report was audited by Arthur Andersen & Co., an independent firm of certified public accountants. It is prepared for the purpose of disclosing the County's financial condition to its residents, elected officials, and other interested parties.

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 economic climate in Michigan continued to deteriorate during 1981. Inflation was high and revenues did not keep pace. During these difficult times the County responded by implementing the following actions, to ensure sound fiscal operations:

- . Reduced authorized staffing for all County departments by 83 positions during the year.
- . Consolidated engineering services with the City of Muskegon, providing for greater efficiency and expertise for both governments.

- . Participated in co-operative purchasing arrangements with other political subdivisions enhancing economical buying.
- . Promoted energy savings programs to reduce consumption of fuel and electricity.

During these difficult times, the County, while reacting to economic conditions in a reasonable, prudent manner, was looking toward its future growth and well being through the following:

- . Completed construction of a new 52 bed inpatient mental health facility and outpatient offices, fully coordinating the delivery of mental health services in our community.
- . Authorized installation of an Instrument Landing System on the major runway at Muskegon County International Airport, enhancing air traffic safety and assuring continued use of the facility.
- . Purchased and leased computer hardware providing on-line systems capabilities for the County.
- . Authorized a referendum to approve two mills for the operation and expansion of the County museum which was approved by the electorate on September 8, 1981.
- . Implemented an Accommodations Tax, charging 4 percent on transient room rentals with proceeds to be used to promote and develop the tourism industry in Muskegon County.
- . Authorized a feasibility study for a new hotel and convention center to be located in the downtown area of Muskegon.

In addition to the foregoing major projects, several other projects affected current and future operations, including a county-wide influenza vaccine program, coastal zone management programs, rehabilitation of County buildings and the authorization of a new outfall pipe on the Wastewater Management System site. Through an industrial development revolving loan fund, the County has been instrumental in assisting local firms expand. Funds were provided assisting two manufacturing firms in the acquisition of new equipment. Two other firms received assistance for expanding their facilities. The loans totaled \$315,000.

The County is optimistic about its future. Strong efforts are being made to diversify the community's economy. Major efforts are being extended to develop and enhance the tourism industry. At the same time, every effort is being made to administer the County as efficiently and economically as possible in obviously difficult times.

General Governmental Revenues

Revenues for the County in the general and special revenue funds totaled \$30,142,630, a 4 percent increase over last year. The

major sources of the revenues were property taxes, \$7,035,234; intergovernmental receipts, \$15,346,081; and charges for services, \$4,891,387. The detail of general governmental revenues is as follows:

| | <u>1980</u> (000) | <u>1981</u> (000) | Percent Increase (Decrease) | <u>1981</u> Percent of Total |
|---------------------|----------------------|----------------------|-----------------------------------|------------------------------------|
| Taxes | \$ 6,201 | \$ 7,035 | 13.4 % | 23.3% |
| Licenses & Permits | 134 | 130 | (3.0) | .4 |
| Intergov't. Revenue | 15,210 | 15,346 | .9 | 50.9 |
| Charge for Services | 4,556 | 4,891 | 7.3 | 16.2 |
| Fines & Forfeitures | 516 | 445 | (13.7) | 1.5 |
| Investment Income | 1,151 | 1,548 | 34.5 | 5.1 |
| Rentals | 141 | 143 | 1.4 | .5 |
| Reimbursements | 791 | 346 | (56.2) | 1.2 |
| Other Revenue | 188 | 259 | 37.7 | .9 |
| | ----- | ----- | ----- | ----- |
| | \$28,888 | \$30,143 | 4.3% | 100.0% |
| | ===== | ===== | ===== | ===== |

Tax revenues increased by 13.4 percent during 1981. This increase resulted from assessments of property using current sales statistics to determine fair market value. Millage is levied on property on one-half of the fair market value. Licenses and permits accounted for only four-tenths of all revenue collected by the County and reflects a slight decline over previous years' collections. Intergovernmental revenues which are composed primarily of state and federal grants and programs only increased slightly, but still accounted for over 50 percent of all 1981 revenues.

Charges for services, increased by 7.3 percent while fines and forfeiture revenues declined by 13.7 percent. Investment income increased during 1981 by 34.5 percent. This reflects the generally high interest rates prevalent during the year. Rental income was up a modest 1.4 percent. Reimbursements dropped 56.2 percent during 1981, but these revenues are not a significant portion of total income. Other or miscellaneous revenues were up a modest .9 percent.

The continued decline of the state and federal economies coupled with cutbacks in many programs continues to impact on County operations. A comparison between 1980 and 1981 existing programs receiving federal or state fund is revealing. During 1980 the programs received \$11,661,000 while in 1981 they received \$11,264,000, representing a 3.4 percent decrease in this major revenue source. To offset this decrease, the County made significant efforts to increase its real return on investment income by carefully managing its resources. The overall increase in the revenue category of .9 percent and the new program monies are primarily attributable to increased support for mental health programming in the community.

General Governmental Expenditures

Expenditures for the County's general and special revenue funds totaled \$29,956,094, a 2.8 percent increase over last year. The County is dependent on state and federal grants-in-aid for support. Local public health and welfare expenditures amounted to \$18,093,579 or 60.4 percent of expenditures. A summary of all expenditures is as follows:

| | 1980 (000) | 1981 (000) | Percent Increase (Decrease) | 1981 Percent of Total |
|------------------------|----------------------------|----------------------------|-----------------------------------|-----------------------------|
| Legislative | \$ 132 | \$ 153 | 15.9 % | .5% |
| Judicial | 2,148 | 2,416 | 12.5 | 8.1 |
| General County Gov't. | 4,632 | 4,533 | (2.1) | 15.1 |
| Public Safety | 3,286 | 3,399 | 3.4 | 11.4 |
| Health & Mental Health | 10,029 | 10,257 | 2.3 | 34.3 |
| Welfare | 7,124 | 7,836 | 10.0 | 26.1 |
| Culture | 570 | 572 | - | 1.9 |
| Recreation | 108 | 188 | 74.1 | .6 |
| Other | 24 | 3 | (87.5) | - |
| Capital Outlay | 932 | 589 | (36.8) | 2.0 |
| Debt Service Principal | 134 | - | - | - |
| | ----- \$29,119 ===== | ----- \$29,946 ===== | ----- 2.8 % ===== | ----- 100.0% ===== |

By analyzing the significant segments over time, a trend develops showing governmental priorities and change in the emphasis of governmental expenditures.

| | Amount | | | | 1981 Increase (Decrease) Over 1978 |
|--------------------------|---------------|---------------|---------------|---------------|---|
| | 1978 (000) | 1979 (000) | 1980 (000) | 1981 (000) | |
| Judicial | \$ 1,826 | \$ 2,031 | \$ 2,148 | \$ 2,416 | 32.3% |
| General County Gov't. | 4,491 | 3,954 | 4,632 | 4,541 | 1.1 |
| Public Safety | 2,441 | 2,699 | 3,286 | 3,399 | 39.2 |
| Health and Mental Health | 9,035 | 9,403 | 10,029 | 10,257 | 13.5 |
| Welfare | 10,879 | 8,305 | 7,124 | 7,836 | (27.9) |

Judicial expenditures increased during this period because a new Circuit Court was added in Muskegon County. This has resulted in the employment of additional personnel and the associated costs of operating a court of general jurisdiction. General County Governmental expenditures increased slightly. Public Safety expenditures increased the most over this period. Two main reasons exist for this. First, the County jail was expanded and remodeled and a part of this increase reflects the associated additional operating costs. Secondly, the use of other funding sources to support personnel costs was entirely

eliminated during this period. Health and Mental Health expenditures increased a modest 13.5 percent over this period, with more financial emphasis being placed on mental health activities. Welfare expenditures declined by 27.9 percent. This substantial decrease reflects increased involvement by the state and federal governments in delivering these services to our community.

Enterprise Operations

The County's Enterprise Funds did very well in 1981 and the following provides a detailed analysis:

| | <u>1981 Income Transferred to Retained Earnings</u> | <u>1981 Retained Earnings (Deficit)</u> |
|-------------------------|---|---|
| Solid Waste Mgmt. | \$ 27,802 | \$ 60,517 |
| Fly Ash Program | 4,070 | 141,729 |
| Airport | (30,388) | (41,709) |
| Transit System | - | - |
| Wastewater Mgmt. System | 250,187 | (681,463) |

The following five year operational comparison shares additional information on our Wastewater enterprise fund:

| | <u>1977</u> | <u>1978</u> | <u>1979</u> | <u>1980</u> | <u>1981</u> |
|---|-----------------|-------------------|-----------------|-------------------|-----------------|
| Average gallons per day (in millions) | 27.350 ===== | 27.160 ===== | 28.612 ===== | 28.990 ===== | 29.830 ===== |
| Operating revenues | \$2,499 | \$2,520 | \$3,097 | \$3,264 | \$4,010 |
| Operating expense (before depreciation) | 2,223 ----- | 2,648 ----- | 2,840 ----- | 3,405 ----- | 3,528 ----- |
| Operating profit (loss) (before depreciation) | \$ 276 ===== | \$ (128) ===== | \$ 257 ===== | \$ (141) ===== | \$ 482 ===== |

The fiscal year ending December, 1981 was the most successful ever for the Wastewater Management System.

The Fly Ash program completed its first full year of operations successfully. This program provides for the disposal of the coal by-product of Consumers Power Company and is used as cover for the Solid Waste site as well as for roads on the Wastewater Management site. The Solid Waste program continues to show slight profits while providing the safest and most sanitary landfill in the County. The Transit System operated at break even levels for the year which reflects the management goal for the system.

The Muskegon County International Airport lost money in 1981. The operations were severely affected by the air controllers strike as well as deregulation. This resulted in fewer landings as well as fewer enplanements during the year. It is fully expected that 1982 will show significantly improved results for the Airport.

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 \$1,193,046,925. The County's debt was \$65,863,422. The ratio of debt to assessed value was 5.5 percent. The debt per capita was \$416.75. This compares to the previous year of 6.1 percent and \$411.71 respectively. This increase in per capita debt is accounted for by an increase in the outstanding amount of short-term tax notes.

The County's debt is largely composed of bonds issued for water, sewers, and sanitary treatment facilities and amounts to \$48,995,000. This debt is considered self-supporting since user payments are pledged to retirement.

Delinquent tax notes are the next largest debt, totaling \$13,130,000. 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 only significant outstanding general obligation debt is 3.5 million used for the construction of the new Community Mental Health center. Ad valorem taxes can be levied if patient revenues are not sufficient to cover debt service requirements. Projections indicate that no millage will ever need to be assessed.

Cash Management

Idle cash of the County of Muskegon was invested in certificates of deposits (80 percent) and commercial paper (20 percent). The investment program yielded \$2,173,853 in 1980 and \$2,439,858 in 1981. The ranges of percentage on investments in 1980 and 1981 were as follows:

| | <u>1980</u> | <u>1981</u> |
|-------------------------|---------------|-----------------|
| Certificates of Deposit | 6.00 - 19.00% | 10.625 - 18.75% |
| Commercial Paper | 8.50 - 19.29% | 11.375 - 18.75% |

The average monthly investment was 11.4 million with certificates of deposit equaling 9.3 and commercial paper equaling 2.1 million.

Investment of idle cash is one of the few means which a government has to increase revenues without increasing taxes or fees, conducting public hearings or implementing new legislation. The County has been very successful with its cash management program. Despite inflationary increases, real gains have been realized by continued efforts in this regard.

Independent Audit

The County is not required by ordinance or statute to have an independent audit. In 1981 however, independent auditors were engaged for the

seventh consecutive fiscal year to perform an annual audit of the County's books of account, financial records, and transactions. The opinion of Arthur Andersen & Co., independent certified public accountants, 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 been awarded a certificate in each year since.

In order to be awarded a Certificate of Conformance, a government 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,



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.

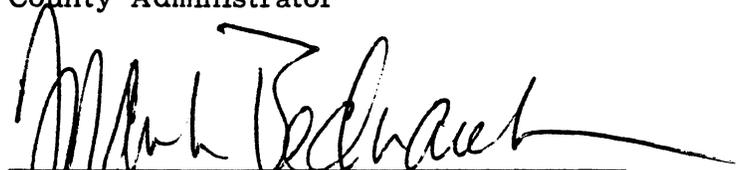
The County maintains a system of internal controls to provide reasonable assurance that the books and records reflect authorized transactions of the County.

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.

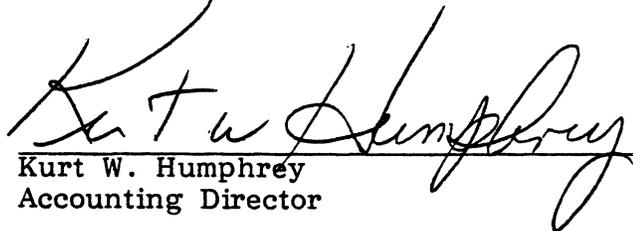
5/1/82
Date



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, 1980

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.




President

Executive Director

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 36, inclusive) of the County of Muskegon (a Michigan public body) as of December 31, 1981 (September 30, 1981, for certain Special Revenue Funds and one Capital Projects Fund), 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 in the preceding paragraph, 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, 1981 (September 30, 1981, for certain Special Revenue Funds and one Capital Projects Fund), 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 basis consistent with that of the preceding year.

Our examination has been made for the purpose of forming the opinion stated in the preceding paragraph. The supplementary financial information contained on pages 39 through 143, inclusive, is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. Such information, except for the portion marked "unaudited," on which

we express no opinion, has been subjected to the auditing procedures applied in the examination of the general purpose financial statements, and, in our opinion, the information is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Arthur Andersen & Co.

Grand Rapids, Michigan,

April 5, 1982.

GENERAL PURPOSE
FINANCIAL STATEMENTS

COUNTY OF MUSKEGON

COMBINED BALANCE SHEETS

ALL FUND TYPES AND ACCOUNT GROUPS

| <u>ASSETS</u> | ----- Governmental Fund Types ----- | | | |
|--|---|----------------------------|-----------------------------|-------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Special Assessment</u> |
| Cash and cash investments | \$ 1,756,018 | \$2,169,555 | \$ 496,019 | \$ 6,009,612 |
| Receivables- | | | | |
| Trade accounts | 3,684 | 1,595,052 | - | 1,225 |
| Federal and state grants | 277,008 | 1,345,052 | 38,900 | 144,897 |
| Accrued interest | 1,519,926 | - | - | - |
| Special assessments | - | - | - | 36,035,550 |
| Current taxes | 7,396,953 | - | - | - |
| Delinquent taxes | - | - | - | - |
| Interest and penalties on delinquent taxes | - | - | - | - |
| Drain and unlevied assessments and other | - | - | - | 2,034 |
| Due from other funds | 25,043 | 48,357 | 19,186 | 32,868 |
| Inventories | - | 44,553 | - | - |
| Prepaid expenses | - | 17,094 | - | - |
| Restricted assets- | | | | |
| Cash | - | - | - | - |
| Accounts receivable | - | - | - | - |
| Long-term advances 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 | 4,277 | - | - | - |
| Amount to be provided for debt service | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | \$11,090,889 | \$5,219,663 | \$1,354,105 | \$42,226,186 |
| | ===== | ===== | ===== | ===== |

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

December 31, 1981

| 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, 1981 | December 31, 1980 |
| \$ 184,292 | \$10,785,602 | \$1,351,798 | \$ - | \$ - | \$ 22,752,896 | \$ 21,728,950 |
| 1,525,164 | 18,770 | 9,111 | - | - | 3,153,006 | 3,427,621 |
| - | - | - | - | - | 1,805,857 | 3,426,366 |
| - | - | - | - | - | 1,519,926 | 566,872 |
| - | - | - | - | - | 36,035,550 | 37,027,775 |
| - | - | - | - | - | 7,396,953 | 6,437,525 |
| - | 6,208,241 | - | - | - | 6,208,241 | 4,724,974 |
| - | 1,137,000 | - | - | - | 1,137,000 | 828,000 |
| - | - | - | - | - | 2,034 | 73,562 |
| - | 285 | - | - | - | 125,739 | 348,148 |
| 191,305 | 37,209 | - | - | - | 273,067 | 246,872 |
| 156,458 | - | - | - | - | 173,552 | 70,032 |
| 1,145,953 | - | - | - | - | 1,145,953 | 983,613 |
| 94,449 | - | - | - | - | 94,449 | 136,266 |
| - | - | - | - | - | 71,500 | 71,500 |
| - | 200,000 | - | - | - | 1,036,480 | 1,036,480 |
| 40,547,343 | - | - | 20,429,200 | - | 60,976,543 | 58,498,531 |
| 98,946 | - | - | - | - | 103,223 | 116,767 |
| - | - | - | - | 3,696,224 | 3,696,224 | 3,537,167 |
| <u>\$43,943,910</u> | <u>\$18,387,107</u> | <u>\$1,360,909</u> | <u>\$20,429,200</u> | <u>\$3,696,224</u> | <u>\$147,708,193</u> | <u>\$143,287,021</u> |

COUNTY OF MUSKEGON

COMBINED BALANCE SHEETS

ALL FUND TYPES AND ACCOUNT GROUPS
(Continued)

| <u>LIABILITIES AND FUND EQUITIES</u> | <u>Governmental Fund Types</u> | | | |
|---|--------------------------------|------------------------|-------------------------|---------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Special Assessment</u> |
| Cash overdraft | \$ - | \$ 718,016 | \$ 4,210 | \$ 167,281 |
| Payables- | | | | |
| Trade accounts | 2,197 | 879,351 | 101,217 | 73,424 |
| Due to State of Michigan and other governmental units | 1,046,070 | 442,841 | - | - |
| Advances | - | - | - | - |
| Undistributed current and delinquent taxes | - | - | - | - |
| Trust deposits | - | - | - | - |
| Accrued liabilities | 518,067 | 227,165 | 57,352 | 432 |
| Payable from restricted funds- | | | | |
| Accrued interest | - | - | - | - |
| Long-term debt | - | - | - | - |
| Due to other funds | 101,148 | 79,225 | - | 32,868 |
| Unallocated receipts | - | - | - | - |
| Long-term advances from General Fund | - | - | - | - |
| Long-term debt | - | - | - | 36,045,000 |
| Deferred revenue | 7,921,757 | - | - | 34,083,325 |
| Total liabilities | <u>9,589,239</u> | <u>2,346,598</u> | <u>162,779</u> | <u>70,402,330</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- | | | | |
| Long-term advance to Internal Service Funds | 71,500 | - | - | - |
| Long-term note receivable | 36,480 | - | 800,000 | - |
| Unreserved- | | | | |
| Designated for programs and debt service | 76,865 | 1,825,786 | 110,977 | (28,176,144) |
| Undesignated | 1,316,805 | 1,047,279 | 280,349 | - |
| Total fund equities | <u>1,501,650</u> | <u>2,873,065</u> | <u>1,191,326</u> | <u>(28,176,144)</u> |
| | <u>\$11,090,889</u> | <u>\$5,219,663</u> | <u>\$1,354,105</u> | <u>\$42,226,186</u> |

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

December 31, 1981

| 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, 1981 | December 31, 1980 |
| \$ 2,142,118 | \$ - | \$ - | \$ - | \$ - | \$ 3,031,625 | \$ 3,054,809 |
| 288,342 | 139,936 | - | - | - | 1,484,467 | 3,398,755 |
| - | - | 261,368 | - | - | 1,750,279 | 1,204,747 |
| 276,685 | - | - | - | - | 276,685 | 163,558 |
| - | - | 672,003 | - | - | 672,003 | 582,882 |
| - | - | 235,640 | - | - | 235,640 | 216,134 |
| 319,249 | 821,812 | - | - | - | 1,944,077 | 1,971,914 |
| 373,063 | - | - | - | - | 373,063 | 400,813 |
| 536,367 | - | - | - | - | 536,367 | 513,000 |
| - | - | - | - | - | 213,241 | 255,053 |
| - | - | 191,898 | - | - | 191,898 | 142,537 |
| - | 71,500 | - | - | - | 71,500 | 71,500 |
| 12,455,831 | 13,130,000 | - | - | 3,696,224 | 65,327,055 | 64,369,338 |
| - | - | - | - | - | 42,005,082 | 41,871,319 |
| <u>16,391,655</u> | <u>14,163,248</u> | <u>1,360,909</u> | <u>-</u> | <u>3,696,224</u> | <u>118,112,982</u> | <u>118,216,359</u> |
| - | - | - | 20,429,200 | - | 20,429,200 | 17,460,945 |
| 367,339 | - | - | - | - | 367,339 | 257,566 |
| 27,780,842 | - | - | - | - | 27,780,842 | 28,030,954 |
| 62,659 | 200,000 | - | - | - | 262,659 | 235,084 |
| (658,585) | 4,023,859 | - | - | - | 3,365,274 | 2,421,628 |
| - | - | - | - | - | 71,500 | 71,500 |
| - | - | - | - | - | 836,480 | 836,480 |
| - | - | - | - | - | (26,162,516) | (28,440,223) |
| - | - | - | - | - | 2,644,433 | 4,196,728 |
| <u>27,552,255</u> | <u>4,223,859</u> | <u>-</u> | <u>20,429,200</u> | <u>-</u> | <u>29,595,211</u> | <u>25,070,662</u> |
| <u>\$43,943,910</u> | <u>\$18,387,107</u> | <u>\$1,360,909</u> | <u>\$20,429,200</u> | <u>\$3,696,224</u> | <u>\$147,708,193</u> | <u>\$143,287,021</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> |
|--|---------------------|----------------------------|
| REVENUES: | | |
| Taxes | \$ 7,035,234 | \$ - |
| Licenses and permits | 130,021 | - |
| Intergovernmental revenue | 1,238,168 | 14,107,913 |
| Special assessments | - | - |
| Charges for services- | | |
| Administrative | 341,460 | - |
| Services rendered | 784,175 | 3,765,752 |
| Fines and forfeitures | 288,032 | 157,210 |
| Investment income | 1,167,512 | 379,976 |
| Rentals | 143,094 | - |
| Reimbursements | 144,584 | 201,060 |
| Contributions from private sources | - | 258,439 |
| | <u>11,272,280</u> | <u>18,870,350</u> |
| EXPENDITURES: | | |
| Current operations- | | |
| Legislative | 152,607 | - |
| Judicial | 2,415,444 | - |
| General County government | 3,589,375 | 943,824 |
| Public safety | 2,971,454 | 427,741 |
| Health | 599,415 | 9,657,707 |
| Welfare | 174,669 | 7,661,788 |
| Culture | 103,044 | 468,949 |
| Recreation | 27,500 | 160,190 |
| Other | 3,438 | - |
| Capital outlay | 54,227 | 534,722 |
| Debt service- | | |
| Principal payments | - | - |
| Interest | - | - |
| | <u>10,091,173</u> | <u>19,854,921</u> |
| Revenues over (under) expenditures | <u>1,181,107</u> | <u>(984,571)</u> |
| OTHER FINANCING SOURCES (USES): | | |
| Operating transfers in (out)- | | |
| County appropriations | (1,721,047) | 1,628,517 |
| Bond proceeds | - | - |
| Other | - | (190,237) |
| | <u>(1,721,047)</u> | <u>1,438,280</u> |
| Revenues and other sources over (under) expenditures and other uses | <u>(539,940)</u> | <u>453,709</u> |
| FUND BALANCE BEGINNING OF YEAR | 1,210,706 | 2,434,984 |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | 830,884 | (13,795) |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | - | (1,833) |
| FUND BALANCE END OF YEAR | <u>\$ 1,501,650</u> | <u>\$ 2,873,065</u> |

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

Year Ended December 31, 1981

| Capital Projects | Special Assessment | Total | December 31, 1980 Total |
|---------------------|-----------------------|-------------------|----------------------------|
| | | (Memorandum Only) | |
| \$ - | \$ - | \$ 7,035,234 | \$ 6,565,491 |
| - | - | 130,021 | 133,690 |
| 379,906 | 605,501 | 16,331,488 | 19,050,445 |
| - | 1,337,225 | 1,337,225 | 980,000 |
| - | - | 341,460 | 412,107 |
| 17,957 | - | 4,567,884 | 4,151,140 |
| - | - | 445,242 | 516,467 |
| 176,898 | 715,472 | 2,439,858 | 2,173,853 |
| - | - | 143,094 | 140,961 |
| - | 696,798 | 1,042,442 | 1,504,630 |
| - | - | 258,439 | 157,584 |
| 574,761 | 3,354,996 | 34,072,387 | 35,786,368 |
| - | - | 152,607 | 131,905 |
| - | - | 2,415,444 | 2,148,020 |
| - | 24,529 | 4,557,728 | 4,616,429 |
| - | - | 3,399,195 | 3,285,971 |
| - | - | 10,257,122 | 10,029,414 |
| - | - | 7,836,457 | 7,064,550 |
| - | - | 571,993 | 569,779 |
| - | - | 187,690 | 107,839 |
| 120,349 | - | 123,787 | 341,951 |
| 2,413,091 | 1,188,630 | 4,190,670 | 10,734,177 |
| - | - | - | 459,000 |
| 322,837 | - | 322,837 | 6,662 |
| 2,856,277 | 1,213,159 | 34,015,530 | 39,495,697 |
| (2,281,516) | 2,141,837 | 56,857 | (3,709,329) |
| - | - | (92,530) | (69,230) |
| - | - | - | 3,500,000 |
| 122,271 | - | (67,966) | 55,971 |
| 122,271 | - | (160,496) | 3,486,741 |
| (2,159,245) | 2,141,837 | (103,639) | (222,588) |
| 3,336,776 | (30,317,981) | (23,335,515) | (23,586,133) |
| 13,795 | - | 830,884 | 675,498 |
| - | - | (1,833) | (202,292) |
| \$1,191,326 | \$(28,176,144) | \$(22,610,103) | \$(23,335,515) |

COUNTY OF MUSKEGON

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

| | ----- General Fund ----- | | |
|--|-----------------------------------|-----------------------------------|--|
| | Amended Budget | Actual | Actual Over (Under) Amended Budget |
| REVENUES: | | | |
| Taxes | \$ 7,039,350 | \$ 7,035,234 | \$ (4,116) |
| Licenses and permits | 99,225 | 130,021 | 30,796 |
| Intergovernmental revenue | 1,135,815 | 1,238,168 | 102,353 |
| Charges for services- | | | |
| Administrative | 414,250 | 341,460 | (72,790) |
| Services rendered | 831,673 | 784,175 | (47,498) |
| Fines and forfeitures | 281,200 | 288,032 | 6,832 |
| Investment income | 950,000 | 1,167,512 | 217,512 |
| Rentals | 134,300 | 143,094 | 8,794 |
| Reimbursements | 73,467 | 144,584 | 71,117 |
| Contributions from private sources | - | - | - |
| | ----- 10,959,280 | ----- 11,272,280 | ----- 313,000 |
| EXPENDITURES: | | | |
| Current operations- | | | |
| Legislative | 156,620 | 152,607 | (4,013) |
| Judicial | 2,375,043 | 2,415,444 | 40,401 |
| General County government | 3,592,547 | 3,589,375 | (3,172) |
| Public safety | 2,894,572 | 2,971,454 | 76,882 |
| Health | 557,280 | 599,415 | 42,135 |
| Welfare | 172,456 | 174,669 | 2,213 |
| Culture | 103,405 | 103,044 | (361) |
| Recreation | 27,500 | 27,500 | - |
| Other | 3,285 | 3,438 | 153 |
| Capital outlay | 46,248 | 54,227 | 7,979 |
| | ----- 9,928,956 | ----- 10,091,173 | ----- 162,217 |
| Revenues over (under) expenditures | ----- 1,030,324 | ----- 1,181,107 | ----- 150,783 |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in (out)- | | | |
| County appropriations | (1,718,135) | (1,721,047) | (2,912) |
| Other | - | - | - |
| | ----- (1,718,135) | ----- (1,721,047) | ----- (2,912) |
| Revenues and other sources over (under) expenditures and other uses | ----- (687,811) | ----- (539,940) | ----- 147,871 |
| FUND BALANCE BEGINNING OF YEAR | 1,210,706 | 1,210,706 | - |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | 780,000 | 830,884 | 50,884 |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | - | - | - |
| | ----- FUND BALANCE END OF YEAR | ----- FUND BALANCE END OF YEAR | ----- FUND BALANCE END OF YEAR |
| | \$ 1,302,895 | \$ 1,501,650 | \$198,755 |

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

Year Ended December 31, 1981

| Special Revenue Funds | | | Totals (Memorandum Only) | | |
|-----------------------|--------------|------------------------------------|-----------------------------|--------------|------------------------------------|
| Amended Budget | Actual | Actual Over (Under) Amended Budget | Amended Budget | Actual | Actual Over (Under) Amended Budget |
| \$ - | \$ - | \$ - | \$ 7,039,350 | \$ 7,035,234 | \$ (4,116) |
| - | - | - | 99,225 | 130,021 | 30,796 |
| 15,266,617 | 14,107,913 | (1,158,704) | 16,402,432 | 15,346,081 | (1,056,351) |
| - | - | - | 414,250 | 341,460 | (72,790) |
| 4,421,078 | 3,765,752 | (655,326) | 5,252,751 | 4,549,927 | (702,824) |
| 156,675 | 157,210 | 535 | 437,875 | 445,242 | 7,367 |
| 95,000 | 379,976 | 284,976 | 1,045,000 | 1,547,488 | 502,488 |
| - | - | - | 134,300 | 143,094 | 8,794 |
| 154,627 | 201,060 | 46,433 | 228,094 | 345,644 | 117,550 |
| 195,821 | 258,439 | 62,618 | 195,821 | 258,439 | 62,618 |
| 20,289,818 | 18,870,350 | (1,419,468) | 31,249,098 | 30,142,630 | (1,106,468) |
| - | - | - | 156,620 | 152,607 | (4,013) |
| - | - | - | 2,375,043 | 2,415,444 | 40,401 |
| 1,332,896 | 943,824 | (389,072) | 4,925,443 | 4,533,199 | (392,244) |
| 422,913 | 427,741 | 4,828 | 3,317,485 | 3,399,195 | 81,710 |
| 10,679,204 | 9,657,707 | (1,021,497) | 11,236,484 | 10,257,122 | (979,362) |
| 8,491,250 | 7,661,788 | (829,462) | 8,663,706 | 7,836,457 | (827,249) |
| 467,995 | 468,949 | 954 | 571,400 | 571,993 | 593 |
| 120,643 | 160,190 | 39,547 | 148,143 | 187,690 | 39,547 |
| - | - | - | 3,285 | 3,438 | 153 |
| 745,834 | 534,722 | (211,112) | 792,082 | 588,949 | (203,133) |
| 22,260,735 | 19,854,921 | (2,405,814) | 32,189,691 | 29,946,094 | (2,243,597) |
| (1,970,917) | (984,571) | 986,346 | (940,593) | 196,536 | 1,137,129 |
| 1,607,601 | 1,628,517 | 20,916 | (110,534) | (92,530) | 18,004 |
| (765,359) | (190,237) | 575,122 | (765,359) | (190,237) | 575,122 |
| 842,242 | 1,438,280 | 596,038 | (875,893) | (282,767) | 593,126 |
| (1,128,675) | 453,709 | 1,582,384 | (1,816,486) | (86,231) | 1,730,255 |
| 2,434,984 | 2,434,984 | - | 3,645,690 | 3,645,690 | - |
| - | (13,795) | (13,795) | 780,000 | 817,089 | 37,089 |
| (91,005) | (1,833) | 89,172 | (91,005) | (1,833) | 89,172 |
| \$ 1,215,304 | \$ 2,873,065 | \$ 1,657,761 | \$ 2,518,199 | \$ 4,374,715 | \$ 1,856,516 |

COUNTY OF MUSKOGON

COMBINED STATEMENTS OF REVENUES, EXPENSES

AND OPERATING TRANSFERS

ALL PROPRIETARY FUND TYPES

| | Year Ended December 31, 1981 | | | December 31, |
|---|------------------------------|--------------|--------------|--------------|
| | Enterprise | Internal | Total | 1980 |
| | Funds | Service | (Memorandum | Total |
| | | Funds | Only) | |
| OPERATING REVENUES: | | | | |
| Charges for services | \$ 3,741,175 | - | \$ 3,741,175 | \$ 3,361,609 |
| Farm sales | 1,259,736 | - | 1,259,736 | 824,425 |
| Penalties and interest on delinquent taxes | - | 1,235,396 | 1,235,396 | 934,474 |
| Intragovernmental revenues | - | 2,033,948 | 2,033,948 | 1,883,271 |
| Other | - | 15,586 | 15,586 | 122,944 |
| | 5,000,911 | 3,284,930 | 8,285,841 | 7,126,723 |
| OPERATING EXPENSES: | | | | |
| Salaries and fringe benefits | 2,097,316 | 71,314 | 2,168,630 | 2,075,286 |
| Supplies and other operating expenses | 3,304,462 | 46,944 | 3,351,406 | 3,130,679 |
| Depreciation and amortization | 1,538,918 | - | 1,538,918 | 1,495,168 |
| Cost of materials used | - | 233,961 | 233,961 | 210,149 |
| Insurance benefits and claims | - | 518,997 | 518,997 | 526,183 |
| Insurance premiums | - | 1,179,175 | 1,179,175 | 1,240,331 |
| Interest expense | - | 807,366 | 807,366 | 541,542 |
| | 6,940,696 | 2,857,757 | 9,798,453 | 9,219,338 |
| Operating income (loss) | (1,939,785) | 427,173 | (1,512,612) | (2,092,615) |
| OTHER INCOME (EXPENSE): | | | | |
| Operating subsidies | 795,924 | - | 795,924 | 676,828 |
| User fees for debt service | 763,929 | - | 763,929 | 781,795 |
| Interest expense | (843,738) | - | (843,738) | (886,362) |
| Investment income | - | 1,233,034 | 1,233,034 | 915,932 |
| Other (net) | 55,343 | - | 55,343 | 177,441 |
| | 771,458 | 1,233,034 | 2,004,492 | 1,665,634 |
| Net income (loss) before operating transfers | (1,168,327) | 1,660,207 | 491,880 | (426,981) |
| OPERATING TRANSFERS FROM OTHER FUNDS | 187,992 | - | 187,992 | 179,187 |
| NET INCOME (LOSS) | (980,335) | 1,660,207 | 679,872 | (247,794) |
| Transfer of depreciation and amortization to contributions in aid of construction | 1,232,006 | - | 1,232,006 | 1,268,361 |
| Net income transferred to retained earnings | \$ 251,671 | \$ 1,660,207 | \$ 1,911,878 | \$ 1,020,567 |

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, 1981 | | | December 31, |
|---|------------------------------|------------------------|-------------------|--------------|
| | Enterprise Funds | Internal Service Funds | Total | 1980 |
| | | | (Memorandum Only) | Total |
| RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR | \$ (737,824) | \$ 3,394,536 | \$ 2,656,712 | \$ 2,245,412 |
| Net income transferred to retained earnings | 251,671 | 1,660,207 | 1,911,878 | 1,020,567 |
| Transfer to reserve for debt service | (109,773) | | (109,773) | (48,964) |
| Residual equity transfer to General Fund | - | (830,884) | (830,884) | (675,498) |
| Transfer from General Fund | - | | | 115,195 |
| RETAINED EARNINGS (DEFICIT) END OF YEAR: | | | | |
| Appropriated | 62,659 | 200,000 | 262,659 | 235,084 |
| Unappropriated | (658,585) | 4,023,859 | 3,365,274 | 2,421,628 |
| | \$ (595,926) | \$ 4,223,859 | \$ 3,627,933 | \$ 2,656,712 |

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 1</u> | <u>1 9 8 0</u> |
| CONTRIBUTIONS IN AID OF CONSTRUCTION BEGINNING OF YEAR | \$28,030,954 | \$28,674,954 |
| Current year contributions | 981,894 | 624,361 |
| Depreciation and amortization of fixed assets acquired through contributions in aid of construction | (1,232,006) | (1,268,361) |
| | ----- | ----- |
| CONTRIBUTIONS IN AID OF CONSTRUCTION END OF YEAR | <u>\$27,780,842</u> | <u>\$28,030,954</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, 1981 | | | December 31, |
|---|------------------------------|------------------------|-------------------|--------------|
| | Enterprise Funds | Internal Service Funds | Total | 1980 |
| | | | (Memorandum Only) | Total |
| SOURCES OF WORKING CAPITAL: | | | | |
| Operations- | | | | |
| Net income (loss) | \$ (980,335) | \$ 1,660,207 | \$ 679,872 | \$ (247,794) |
| Add expenses not requiring an outlay of working capital - depreciation and amortization | 1,538,918 | - | 1,538,918 | 1,495,168 |
| Working capital provided from operations | 558,583 | 1,660,207 | 2,218,790 | 1,247,374 |
| Issuance of long-term debt | - | - | - | 64,552 |
| Issuance of tax anticipation notes | - | 8,500,000 | 8,500,000 | 5,800,000 |
| Decrease in delinquent taxes receivable | - | 6,854,948 | 6,854,948 | 5,340,465 |
| Disposition of equipment | 152,134 | - | 152,134 | 29,735 |
| Contributions in aid of construction | 981,894 | - | 981,894 | 624,361 |
| Transfer from General Fund | - | - | - | 115,195 |
| Total working capital provided | 1,692,611 | 17,015,155 | 18,707,766 | 13,221,682 |
| USES OF WORKING CAPITAL: | | | | |
| Increase in interest and penalties receivable | - | 121,000 | 121,000 | 13,480 |
| on delinquent taxes | 1,187,149 | - | 1,187,149 | 833,657 |
| Additions to property and equipment | 109,773 | - | 109,773 | 48,963 |
| Increase in restricted assets | 536,340 | 6,980,000 | 7,516,340 | 6,593,552 |
| Decrease in long-term debt | - | - | - | - |
| Settlement of delinquent taxes with other governmental units | - | 7,521,403 | 7,521,403 | 5,803,220 |
| Residual equity transfer to General Fund | - | 830,884 | 830,884 | 675,498 |
| Decrease in long-term advance from General Fund | - | - | - | 20,000 |
| Total working capital used | 1,833,262 | 15,453,287 | 17,286,549 | 13,988,370 |
| Net increase (decrease) in working capital | \$ (140,651) | \$ 1,561,868 | \$ 1,421,217 | \$ (766,688) |

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

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF CHANGES IN FINANCIAL POSITION

ALL PROPRIETARY FUND TYPES
(Continued)

| | Year Ended December 31, 1981 | | | December 31, 1980 |
|--|------------------------------|------------------------------|-------------------------------|----------------------|
| | Enterprise Funds | Internal Service Funds | Total (Memorandum Only) | Total |
| CHANGES IN COMPONENTS OF WORKING CAPITAL: | | | | |
| Increase (decrease) in current assets- | | | | |
| Cash and cash investments | \$182,561 | \$1,988,211 | \$2,170,772 | \$ 540,271 |
| Accounts receivable | (161,334) | (110,439) | (271,773) | 562,339 |
| Current portion of delinquent taxes receivable | - | 816,812 | 816,812 | 352,930 |
| Current portion of interest and penalties receivable on delinquent taxes | - | 188,000 | 188,000 | 222,520 |
| Inventories | 21,997 | (634) | 21,363 | 243,199 |
| Due from other funds | - | 285 | 285 | - |
| Prepaid expenses | 86,747 | - | 86,747 | (62,697) |
| Restricted assets available for debt service | 10,750 | - | 10,750 | 11,500 |
| Unlevied assessments receivable | - | (2,034) | (2,034) | (10,500) |
| | 140,721 | 2,880,201 | 3,020,922 | 1,859,562 |
| (Increase) decrease in current liabilities- | | | | |
| Cash overdraft | (5,183) | - | (5,183) | (1,229,843) |
| Current portion of long-term debt | (23,367) | (930,000) | (953,367) | (1,273,000) |
| Accounts payable | (104,210) | 15,072 | (89,138) | 46,367 |
| Advances payable | (113,127) | - | (113,127) | 25,659 |
| Accrued liabilities | (35,485) | (403,405) | (438,890) | (195,433) |
| | (281,372) | (1,318,333) | (1,599,705) | (2,626,250) |
| Net increase (decrease) in working capital | \$ (140,651) | \$1,561,868 | \$1,421,217 | \$ (766,688) |

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 and one Capital Projects Fund are maintained and included in the accompanying combined financial statements on a September 30 fiscal year basis. The County adopted a different fiscal year end 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.

Two of the Special Revenue Funds, the EDC Loan Revolving and Muskegon County Economic Development Commission Funds, changed their fiscal years in 1981 from a September 30 to a December 31 fiscal year to coincide with the fiscal period of the state, from which funding is received. As a result, the accompanying combined financial statements include revenues, expenditures and changes in fund balance for these two funds for the 15-month period ended December 31, 1981. The effect of these changes on the combined financial statements is not significant.

Basis of Preparation-

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

Governmental Fund Types

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.

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.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

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

Proprietary Fund Types

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 Fund Types

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. The County maintains five expendable Trust and Agency Funds, which include two trust funds and three agency funds.

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 fund types or Special Assessment Funds.

Basis of Accounting-

All governmental fund types and fiduciary fund types utilize the modified accrual basis of accounting. Under this method, revenues are recorded as receivables when measurable and as revenue when available to finance current County operations. Revenues for 1981 include property taxes levied on December 1, 1980, and collected in early 1981. The "1981 property taxes" assessed on December 1, 1981, became a lien on that date and will be collected principally in early 1982. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1981, since they are not available to fund expenditures until 1982 (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 fund types are reflected on the accrual basis of accounting. Revenues, including unbilled services, are recorded when earned and expenses are recorded as incurred, without regard to the receipt or payment of cash or its equivalent.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

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

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 fund types at the time of purchase and are capitalized in the General Fixed Assets Account Group. The County has no public domain ("infrastructure") general fixed assets.

Depreciation is not recorded in the General Fixed Assets Account Group. Depreciation on property and equipment recorded in proprietary fund types 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 nonstaff 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 only in the proprietary fund types. As of December 31, 1981, unrecorded accumulated vacation and sick leave aggregated approximately \$1,495,000.

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.

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 have been appropriated in amounts equal to their respective portions 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 and debt service represent amounts appropriated by the Board of Commissioners for specific projects which carry over each year.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

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

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, 1981, contributions in aid of construction had been reduced by an aggregate of \$11,689,000.

Budgets-

The General and Special Revenue Funds are the governmental fund types under formal budgetary control. The County adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act, which mandates an annual budget process and an annual appropriation act to implement the budget.

Section 17 of Act 621 stipulates that any deviation from the original general appropriation act necessitates an amendment of the act. The legislative body shall amend the general appropriation act as soon as it becomes apparent this action is necessary. The legislative body may require the chief administrative officer to provide periodic reports on the financial condition of the unit. If it appears imminent that estimated revenues plus surplus are less than projected expenditures, the chief administrator shall present the legislative body recommendations which, if adopted, would prevent the deficit.

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 1980 financial information have been reclassified to conform to the 1981 presentation.

Certain other accounting policies are disclosed in subsequent footnotes.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(2) CHANGE IN REPORTING ENTITY:

In June, 1981, the NCGA issued Statement 3, "Defining the Governmental Reporting Entity." In accordance with the provisions of Statement 3, management has reviewed the funds during 1981 to determine proper inclusion in, or exclusion from, the County entity. As a result of this review, four Special Revenue Funds (Labor Management Council, Technical Energy Audit, Alcohol Feasibility Study and Veterans Trust) were excluded from the general purpose financial statements, as they were deemed to be outside the control of County management according to the guidelines set forth in Statement 3 or immaterial to the County entity as a whole. Prior year amounts have been restated to effect the exclusion of these Special Revenue Funds. The effect of these changes on the fund balances as of January 1, 1981, is as follows:

| | Special Revenue | Combined |
|--|--------------------|----------------|
| Fund balance, beginning of year, as previously reported | \$2,463,510 | \$(23,306,989) |
| Restatement deleting certain Special Revenue Funds | (28,526) | (28,526) |
| | ----- | ----- |
| Fund balance, beginning of year, as restated | \$2,434,984 | \$(23,335,515) |
| | ===== | ===== |

(3) INTERFUND ACCOUNTS:

A summary of the individual fund interfund receivable and payable balances as of December 31, 1981, is presented below. As discussed in Note 1, certain of the Special Revenue Funds and one Capital Projects Fund 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, 1981, do not agree with the September 30 data included in the accompanying combined financial statements.

| <u>Amounts Due</u> | <u>From</u> | |
|------------------------|-----------------|-----------------------------|
| To | General Fund | Special Revenue Funds |
| ----- | ----- | ----- |
| General Fund | \$ - | \$25,043 |
| Special Revenue Funds | 101,148 | - |
| Capital Projects Fund | - | 12,565 |
| Internal Service Funds | - | 285 |

(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.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(4) CASH AND CASH INVESTMENTS, continued:

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, 1981, investments consisted of the following:

| | <u>Certificates of Deposit</u> | <u>Commercial Paper</u> | <u>Total</u> |
|-----------------------------|------------------------------------|-----------------------------|--------------|
| Pooled Investments | \$10,027,831 | \$9,529,350 | \$19,557,181 |
| Restricted for Debt Service | 1,145,600 | - | 1,145,600 |
| Trust and Agency | 70,684 | - | 70,684 |
| | ----- | ----- | ----- |
| | \$11,244,115 | \$9,529,350 | \$20,773,465 |
| | ===== | ===== | ===== |

(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, 1981, 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 and has been fully reserved. 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, 1981, are summarized as follows:

| | <u>Enterprise Funds</u> | <u>General Fixed Assets Account Group</u> | <u>Total</u> |
|--|-----------------------------|---|--------------|
| In-service- | | | |
| Land | \$ 8,930,503 | \$ 583,515 | \$ 9,514,018 |
| Land improvements | 4,217,629 | 85,993 | 4,303,622 |
| Lagoons | 9,517,671 | - | 9,517,671 |
| Buildings and improvements | 3,475,064 | 13,173,626 | 16,648,690 |
| Machinery and equipment | 3,804,768 | 3,484,875 | 7,289,643 |
| Wastewater collection and distribution system | 18,653,214 | - | 18,653,214 |
| Capitalized interest and engineering costs | 3,242,931 | - | 3,242,931 |
| | ----- | ----- | ----- |
| | 51,841,780 | 17,328,009 | 69,169,789 |
| Less- Accumulated depreciation | (12,797,439) | - | (12,797,439) |
| | ----- | ----- | ----- |
| | 39,044,341 | 17,328,009 | 56,372,350 |
| Construction in progress | 1,503,002 | 3,101,191 | 4,604,193 |
| | ----- | ----- | ----- |
| | \$40,547,343 | \$20,429,200 | \$60,976,543 |
| | ===== | ===== | ===== |

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, 1981:

| | Balance Beginning of Year | Additions | Disposals | Transfers | Balance End of Year |
|-------------------------------|---------------------------------|--------------------|------------------|-------------|------------------------|
| Land | \$ 454,456 | \$ - | \$ - | \$129,059 | \$ 583,515 |
| Land improvements | 207,706 | - | - | (121,713) | 85,993 |
| Buildings and improvements | 12,405,930 | 567,640 | 84,620 | 284,676 | 13,173,626 |
| Equipment | 3,186,928 | 628,569 | 38,600 | (292,022) | 3,484,875 |
| Construction in progress | 1,205,925 | 1,895,266 | - | - | 3,101,191 |
| | <u>\$17,460,945</u> | <u>\$3,091,475</u> | <u>\$123,220</u> | <u>\$ -</u> | <u>\$20,429,200</u> |

General fixed assets at December 31, 1981, are utilized in the following functions:

| | |
|---------------------------|---------------------|
| Legislative | \$ 14,052 |
| Judicial | 565,238 |
| General county government | 5,022,925 |
| Public safety | 3,350,843 |
| Health | 4,991,218 |
| Welfare | 5,382,206 |
| Culture | 707,162 |
| Recreation | 395,556 |
| | <u>\$20,429,200</u> |

The principal uncompleted projects reflected in the accompanying combined financial statements at December 31, 1981, 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 \$3,576,000 expended through December 31, 1981. Bonds totaling \$3,500,000 were issued to cover the cost of the project.

Economic Development Administration
Weatherization-

The County has nearly completed 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 (\$513,000 expended as of December 31, 1981) and is being funded through an Economic Development Administration grant with the County required to contribute 28% of the total cost.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(7) LONG-TERM DEBT:

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

| | <u>Balance</u> <u>January 1,</u> <u>1 9 8 1</u> | <u>Borrowings</u> <u>(Payments)</u> | <u>Balance</u> <u>December 31,</u> <u>1 9 8 1</u> |
|--|---|--|---|
| <u>Special Assessment Funds-</u> | | | |
| Muskegon County Sewage Collection and Disposal System No. 1- | | | |
| 1967 Bonds - Payable in decreasing annual installments ranging from \$80,000 in 1982 to \$30,000 in 1990 with interest from 4.5% to 4.7% | \$ 360,000 | \$ (80,000) | \$ 280,000 |
| 1974 Bonds, Series II - Payable in increasing annual installments ranging from \$25,000 in 1982 to \$100,000 in 2004 with interest from 6% to 8% | 2,050,000 | (25,000) | 2,025,000 |
| 1975 Bonds, Series III - Payable in increasing annual installments ranging from \$50,000 in 1982 to \$75,000 in 1997 with interest from 6% to 8% | 1,100,000 | (50,000) | 1,050,000 |
| 1977 Bonds, Series IV - Payable in increasing annual installments ranging from \$400,000 in 1982 to \$750,000 in 1994 with interest from 5% to 7% | 8,450,000 | (400,000) | 8,050,000 |
| Muskegon County Special Assessment Wastewater System No. 1 Improvement Bonds - Paid in 1981 with interest at 5.1% | 150,000 | (150,000) | - |
| Muskegon County Wastewater Management System No. 1- | | | |
| 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% | 9,500,000 | - | 9,500,000 |
| 1978 Egelston Township Extension Bonds - Payable in increasing annual installments ranging from \$75,000 in 1982 to \$125,000 in 2000 with interest from 5% to 7% | 2,075,000 | (75,000) | 2,000,000 |
| 1978 Laketon Township Extension Bonds - Payable in increasing annual installments ranging from \$75,000 in 1982 to \$150,000 in 2004 with interest from 5.7% to 7% | 2,800,000 | (75,000) | 2,725,000 |

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 1</u> | <u>Borrowings</u> <u>(Payments)</u> | <u>Balance</u> <u>December 31,</u> <u>1 9 8 1</u> |
|---|---|--|---|
| <u>Special Assessment Funds, continued-</u> | | | |
| Muskegon County Water Supply System No. 1 Bonds - Payable in increasing annual installments ranging from \$125,000 in 1982 to \$300,000 in 2003 with interest from 5% to 7% | \$ 5,450,000 | \$ (125,000) | \$ 5,325,000 |
| Muskegon County Water Supply System No. 2 Bonds - Payable in increasing annual installments ranging from \$200,000 in 1982 to \$400,000 in 1994 with interest from 5.05% to 5.70% | 3,650,000 | (200,000) | 3,450,000 |
| Muskegon County Solid Waste Management No. 2 Transfer Station Bonds - Payable in annual installments of \$25,000 from 1982 to 1999 with interest from 5.55% to 6.5% | 475,000 | (25,000) | 450,000 |
| Muskegon County 1975 Motor Vehicle Highway Bonds - Payable in annual installments of \$225,000 from 1982 to 1985 with interest from 4.75% to 5.10% | 1,100,000 | (200,000) | 900,000 |
| Muskegon County Water Supply No. 4 Bonds - Payable in increasing annual install- ments ranging from \$10,000 in 1982 to \$30,000 in 1994 with interest from 9.80% to 12.40% | - | 300,000 (10,000) | 290,000 |
| Total Special Assessment Funds | <u>37,160,000</u> | <u>(1,115,000)</u> | <u>36,045,000</u> |
| <u>Enterprise Funds-</u> | | | |
| 1971 Muskegon County Wastewater Management System No. 1 Bonds - Payable in increasing annual installments ranging from \$500,000 in 1982 to \$1,200,000 in 1997 with interest from 5% to 6% | 13,425,000 | (475,000) | 12,950,000 |
| Note payable to bank at 6%, due in monthly installments of \$1,521, including interest, through September, 1982 | 30,265 | (16,898) | 13,367 |
| Note payable to bank at 9%, due in monthly installments of \$2,061, including interest, through March, 1983 | 49,906 | (21,075) | 28,831 |
| Total Enterprise Funds | <u>13,505,171</u> | <u>(512,973)</u> | <u>12,992,198</u> |

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(7) LONG-TERM DEBT, continued:

| | Balance January 1, 1 9 8 1 | Borrowings (Payments) | Balance December 31, 1 9 8 1 |
|--|----------------------------------|--------------------------|------------------------------------|
| <u>Internal Service Funds-</u> | | | |
| General Obligation Tax Notes- | | | |
| Delinquent Tax Series- | | | |
| 1977 - Paid in 1981 with interest at 4.6% | \$ 1,400,000 | \$(1,400,000) | \$ - |
| 1978 - Payable in 1982 with interest at 5.2% | 3,480,000 | (1,750,000) | 1,730,000 |
| 1979 - Payable in annual installments of \$1,750,000 in 1982, and \$1,150,000 in 1983 with interest from 6.2% to 6.5% | 5,800,000 | (2,900,000) | 2,900,000 |
| 1980 - Payable in annual installments of \$3,500,000 in 1982, \$2,500,000 in 1983 and \$2,500,000 in 1984, with interest from 9.0% to 10.0% | - | 8,500,000 | 8,500,000 |
| Total Internal Service Funds | <u>10,680,000</u> | <u>2,450,000</u> | <u>13,130,000</u> |
| <u>General Long-Term Debt Account Group-</u> | | | |
| 5.5% land contract | 37,167 | (29,030) | 8,137 |
| 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 |
| Equipment purchase agreement at 8.25%, payable in equal monthly installments of \$3,838, including interest, through January, 1986 | - | 230,310 (42,223) | 188,087 |
| Total General Long-Term Debt Account Group | <u>3,537,167</u> | <u>159,057</u> | <u>3,696,224</u> |
| Total Long-Term Debt (including current maturities of Enter- prise Funds long-term debt) | <u>\$64,882,338</u> | <u>\$ 981,084</u> | <u>\$65,863,422</u> |

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(7) LONG-TERM DEBT, continued:

The annual requirements for payment of principal and interest on the obligations outstanding at December 31, 1981, are as follows:

| | <u>Special Assessments Funds</u> | <u>Enterprise Funds</u> | <u>Internal Service Funds</u> | <u>Long-Term Debt Group of Accounts</u> |
|-----------|--|-----------------------------|---------------------------------------|---|
| 1982 | \$ 3,592,907 | \$ 1,284,548 | \$ 7,975,968 | \$ 386,943 |
| 1983 | 3,645,794 | 1,247,284 | 2,975,000 | 458,112 |
| 1984 | 3,550,294 | 1,259,625 | 2,725,000 | 450,562 |
| 1985 | 3,577,904 | 1,250,125 | - | 443,112 |
| 1986 | 3,405,731 | 1,264,125 | - | 393,389 |
| 1987-1991 | 16,976,205 | 6,263,063 | - | 1,929,000 |
| 1992-1996 | 13,747,678 | 6,298,000 | - | 1,781,000 |
| 1997-2001 | 7,919,570 | 1,260,000 | - | 1,629,113 |
| 2002-2006 | 2,090,563 | - | - | 1,291,688 |
| 2007-2009 | - | - | - | 602,175 |

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 \$1,240,402 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 (\$16,462,000 at December 31, 1981) and the full faith and credit of the County.

(8) FUND/RETAINED DEFICITS:

At December 31, 1981, 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.

COUNTY OF MUSKEGON

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(9) PENSION PLAN:

The County participates in the Michigan Municipal Employees Retirement System. The plan, which covers substantially all County employees, is funded by quarterly contributions sufficient to amortize prior service cost over six years. Contributions were approximately \$1,199,000 for the year ended December 31, 1981. At December 31, 1980, 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 \$6,376,477 and plan net assets available for benefits were \$8,174,609 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.

(10) 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 1980 in the accompanying combined financial statements are included only to provide a basis for comparison with 1981 and are not intended to present all information necessary for a fair presentation in accordance with generally accepted accounting principles.

(11) SEGMENT INFORMATION FOR ENTERPRISE FUNDS:

The County maintains five Enterprise Funds which provide Wastewater Management, Airport, Transit and Solid Waste Management Services. Segment information for the year ended December 31, 1981, 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>Fly Ash Program</u> | <u>Total</u> |
|-----------------------------------|---|--|---|---------------------------------------|----------------------------|--------------|
| Operating revenues | \$ 4,010,478 | \$ 419,434 | \$153,284 | \$182,571 | \$235,144 | \$ 5,000,911 |
| Depreciation and amortization | 1,309,408 | 138,082 | 45,212 | 27,826 | 18,390 | 1,538,918 |
| Operating income (loss) | (826,973) | (354,341) | (837,775) | 73,468 | 5,836 | (1,939,785) |
| Operating subsidies | - | - | 795,924 | - | - | 795,924 |
| Operating transfers | (20,686) | 208,678 | - | - | - | 187,992 |
| Net income (loss) | (803,601) | (163,618) | (44,988) | 27,802 | 4,070 | (980,335) |
| Current capital- Contributions | 899,821 | 78,610 | 3,463 | - | - | 981,894 |
| Transfers | 250,187 | - | - | 27,802 | 4,070 | 282,059 |
| Property additions | 1,445,608 | 84,781 | 3,463 | 10,967 | 103,350 | 1,648,169 |
| Net working capital | (686,309) | (83,789) | 97,797 | (315,010) | 56,769 | (930,542) |
| Long-term debt | 12,450,000 | - | - | 5,831 | - | 12,455,831 |
| Total equity | 22,841,617 | 4,030,899 | 185,154 | 60,517 | 141,729 | 27,259,916 |

(12) LEASES:

The County leases certain office space and equipment under operating leases, which expire on various dates through 1985, with aggregate minimum rentals of \$262,000. Rental expense under operating leases was \$339,000 for the year ended December 31, 1981.

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COUNTY OF MUSKEGON

GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED DECEMBER 31, 1981

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1980

| | 1 9 8 1 | | Variance - | 1980 |
|----------------------------|--------------------|--------------------|--|--------------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u> <u>(Unfavorable)</u> | <u>Actual</u> |
| Legislative: | | | | |
| Personnel services | \$ 124,420 | \$ 117,958 | \$ 6,462 | \$ 106,522 |
| Supplies | 1,750 | 2,226 | (476) | 1,924 |
| Other services and charges | 30,450 | 32,423 | (1,973) | 23,459 |
| Capital outlay | - | - | - | - |
| | <u>\$ 156,620</u> | <u>\$ 152,607</u> | <u>\$ 4,013</u> | <u>\$131,905</u> |
| Judicial: | | | | |
| Personnel services | \$1,912,349 | \$1,902,778 | \$ 9,571 | \$1,734,465 |
| Supplies | 183,175 | 99,607 | 83,568 | 80,164 |
| Other services and charges | 279,519 | 413,059 | (133,540) | 333,391 |
| Capital outlay | 350 | 437 | (87) | 1,554 |
| | <u>\$2,375,393</u> | <u>\$2,415,881</u> | <u>\$ (40,488)</u> | <u>\$2,149,574</u> |
| General government: | | | | |
| Personnel services | \$2,690,042 | \$2,663,538 | \$ 26,504 | \$2,541,590 |
| Supplies | 164,079 | 182,982 | (18,903) | 156,595 |
| Other services and charges | 738,426 | 742,855 | (4,429) | 792,261 |
| Capital outlay | 43,898 | 51,940 | (8,042) | 2,587 |
| | <u>\$3,636,445</u> | <u>\$3,641,315</u> | <u>\$ (4,870)</u> | <u>\$3,493,033</u> |
| Public safety: | | | | |
| Personnel services | \$2,432,132 | \$2,482,507 | \$(50,375) | \$2,321,573 |
| Supplies | 323,285 | 333,119 | (9,834) | 310,942 |
| Other services and charges | 139,155 | 155,828 | (16,673) | 140,152 |
| Capital outlay | 2,000 | 1,850 | 150 | 2,353 |
| | <u>\$2,896,572</u> | <u>\$2,973,304</u> | <u>\$(76,732)</u> | <u>\$2,775,020</u> |
| Health: | | | | |
| Personnel services | \$ - | \$ - | \$ - | \$ - |
| Supplies | 210 | 121 | 89 | 79 |
| Other services and charges | 557,070 | 599,294 | (42,224) | 515,456 |
| Capital outlay | - | - | - | - |
| | <u>\$ 557,280</u> | <u>\$ 599,415</u> | <u>\$(42,135)</u> | <u>\$ 515,535</u> |

COUNTY OF MUSKEGON

GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED DECEMBER 31, 1981

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1980
(Continued)

| | 1 9 8 1 | | | |
|----------------------------|-------------|--------------|--|----------------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | 1980 Actual |
| Welfare: | | | | |
| Personnel services | \$ - | \$ - | \$ - | \$ - |
| Supplies | - | - | - | - |
| Other services and charges | 172,456 | 174,669 | (2,213) | 182,600 |
| Capital outlay | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | \$ 172,456 | \$ 174,669 | \$ (2,213) | \$ 182,600 |
| | ----- | ----- | ----- | ----- |
| Culture: | | | | |
| Personnel services | \$ 84,270 | \$ 82,257 | \$ 2,013 | \$ 100,915 |
| Supplies | 4,875 | 5,894 | (1,019) | 5,614 |
| Other services and charges | 14,260 | 14,893 | (633) | 16,489 |
| Capital outlay | - | - | - | 960 |
| | ----- | ----- | ----- | ----- |
| | \$ 103,405 | \$ 103,044 | \$ 361 | \$ 123,978 |
| | ----- | ----- | ----- | ----- |
| Recreation: | | | | |
| Personnel services | \$ - | \$ - | \$ - | \$ - |
| Supplies | - | - | - | - |
| Other services and charges | 27,500 | 27,500 | - | 27,500 |
| Capital outlay | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | \$27,500 | \$27,500 | \$ - | \$ 27,500 |
| | ----- | ----- | ----- | ----- |
| Other: | | | | |
| Personnel services | \$ 2,560 | \$ 2,735 | \$ (175) | \$ 2,587 |
| Supplies | 100 | 69 | 31 | 142 |
| Other services and charges | 625 | 634 | (9) | 21,521 |
| Capital outlay | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | \$ 3,285 | \$ 3,438 | \$ (153) | \$ 24,250 |
| | ----- | ----- | ----- | ----- |
| | \$9,928,956 | \$10,091,173 | \$(162,217) | \$9,423,395 |
| | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS

December 31, 1981

| | <u>Cooperative Reimbursement The Court (1130)</u> | <u>Cooperative Reimbursement Prosecutor (1150)</u> | <u>Civil Defense (1190)</u> | <u>Marine Safety (1200)</u> | <u>Day Camp (2081)</u> |
|---|---|--|-------------------------------------|-------------------------------------|----------------------------|
| <u>ASSETS</u> | | | | | |
| Cash and cash investments | \$ - | \$ - | \$ 75 | \$ - | \$ 302 |
| Accounts receivable- | | | | | |
| Third-party cost reimbursements | 45,864 | 18,470 | 10,115 | 45,902 | - |
| Federal and state grants | - | - | - | - | - |
| Local municipalities and private enterprise | - | - | - | - | - |
| Other | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | - | - | - | - | - |
| | <u>\$45,864</u> | <u>\$18,470</u> | <u>\$10,190</u> | <u>\$45,902</u> | <u>\$302</u> |
| | | | | | |
| | \$42,964 | \$17,518 | \$ 8,752 | \$45,165 | \$ - |
| | 204 | 70 | 564 | - | - |
| | 2,696 | 882 | 874 | 737 | 302 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | <u>45,864</u> | <u>18,470</u> | <u>10,190</u> | <u>45,902</u> | <u>302</u> |
| | | | | | |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | - | - | - | - | - |
| | <u>\$45,864</u> | <u>\$18,470</u> | <u>\$10,190</u> | <u>\$45,902</u> | <u>\$302</u> |
| | | | | | |
| <u>LIABILITIES AND EQUITY</u> | | | | | |
| Cash overdraft | | | | | |
| Accounts payable | | | | | |
| Accrued liabilities | | | | | |
| Due to State of Michigan | | | | | |
| Due to local municipalities | | | | | |
| Due to other funds | | | | | |
| Fund balance (deficit)- | | | | | |
| Designated | | | | | |
| Undesignated | | | | | |

COUNTY OF MUSKEGON
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

| | Health Department (2210) | Accommodations Tax (2300) | Pioneer Park Preservation (2411) | Sewage Facilities Step One (2430) | Sewage Facilities Step Two (2431) |
|---|--------------------------------|---------------------------------|--|--|--|
| <u>ASSETS</u> | | | | | |
| Cash and cash investments | \$ 200 | \$74,155 | \$ - | \$ 47,387 | \$3,230 |
| Accounts receivable- | | | | | |
| Third-party cost reimbursements | 308,039 | - | - | 106,916 | 131 |
| Federal and state grants | - | 7,654 | - | - | - |
| Local municipalities and private enterprise | - | - | - | - | - |
| Other | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | - | - | - | - | - |
| | <u>\$308,239</u> | <u>\$81,809</u> | <u>\$ -</u> | <u>\$154,303</u> | <u>\$3,361</u> |
| | ===== | ===== | ===== | ===== | ===== |
| <u>LIABILITIES AND EQUITY</u> | | | | | |
| Cash overdraft | \$159,941 | - | - | - | - |
| Accounts payable | 13,643 | - | - | - | - |
| Accrued liabilities | 22,287 | 175 | - | - | - |
| Due to State of Michigan | 90,343 | - | - | - | - |
| Due to local municipalities | - | - | - | - | - |
| Due to other funds | 10,500 | - | - | - | - |
| | <u>296,714</u> | <u>175</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| | ===== | ===== | ===== | ===== | ===== |
| Fund balance (deficit)- | | | | | |
| Designated | 11,525 | 81,634 | - | 154,303 | 3,361 |
| Undesignated | - | - | - | - | - |
| | <u>11,525</u> | <u>81,634</u> | <u>-</u> | <u>154,303</u> | <u>3,361</u> |
| | ===== | ===== | ===== | ===== | ===== |
| | <u>\$308,239</u> | <u>\$81,809</u> | <u>\$ -</u> | <u>\$154,303</u> | <u>\$3,361</u> |
| | ===== | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

| | Organic Pollutants Wastewater (2440) | Federal Revenue Sharing (2490) | Law Library (2610) | Township Police Service (2660-2661) | Library (2710) |
|---|---|---|--------------------------|--|-------------------|
| <u>ASSETS</u> | | | | | |
| Cash and cash investments | \$ - | \$1,220,448 | \$644 | \$ - | \$12,887 |
| Accounts receivable- | | | | | |
| Third-party cost reimbursements | - | - | - | - | - |
| Federal and state grants | 18,612 | 264,260 | - | - | - |
| Local municipalities and private enterprise | - | 8 | - | - | - |
| Other | - | - | - | 1,500 | - |
| Prepaid expenses | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | - | - | - | - | - |
| | <u>\$18,612</u> | <u>\$1,485,391</u> | <u>\$644</u> | <u>\$1,500</u> | <u>\$12,887</u> |
| | ===== | ===== | ===== | ===== | ===== |
| <u>LIABILITIES AND EQUITY</u> | | | | | |
| Cash overdraft | \$17,417 | \$ - | \$ - | \$1,500 | \$ - |
| Accounts payable | - | 13,029 | 644 | - | 5,960 |
| Accrued liabilities | 1,195 | 837 | - | - | 6,015 |
| Due to State of Michigan | - | - | - | - | - |
| Due to local municipalities | - | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| | <u>18,612</u> | <u>13,866</u> | <u>644</u> | <u>1,500</u> | <u>11,975</u> |
| | ===== | ===== | ===== | ===== | ===== |
| Fund balance (deficit)- | | | | | |
| Designated | - | 1,471,525 | - | - | - |
| Undesignated | - | - | - | - | 912 |
| | <u>-</u> | <u>1,471,525</u> | <u>-</u> | <u>-</u> | <u>912</u> |
| | ===== | ===== | ===== | ===== | ===== |
| | <u>\$18,612</u> | <u>\$1,485,391</u> | <u>\$644</u> | <u>\$1,500</u> | <u>\$12,887</u> |
| | ===== | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

ASSETS

Cash and cash investments
 Accounts receivable-
 Third-party cost reimbursements
 Federal and state grants
 Local municipalities and private enterprise
 Other
 Prepaid expenses
 Due from other funds
 Inventory of supplies

| | Emergency Medical System (2782) | Brookhaven Medical Care Facility (2900) | Child Care Facility (2920) | Soldiers and Sailors Relief (2930) |
|--|--|--|----------------------------------|--|
| | \$ - | \$ 200 | \$ - | \$ - |
| | - | 449,514 | - | - |
| | - | - | 109,218 | - |
| | 15,634 | - | - | - |
| | - | - | - | - |
| | - | 16,419 | - | - |
| | - | - | - | - |
| | - | 44,553 | - | - |
| | ----- | ----- | ----- | ----- |
| | \$15,634 | \$510,686 | \$109,218 | \$ - |
| | ===== | ===== | ===== | ===== |

LIABILITIES AND EQUITY

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

| | | | | |
|--|----------|-----------|-----------|-------|
| | \$11,793 | \$ 91,904 | \$ 97,545 | \$ - |
| | 157 | 117,502 | 8,340 | - |
| | - | 38,777 | 5,668 | - |
| | - | - | - | - |
| | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | 11,950 | 248,183 | 111,553 | - |
| | ----- | ----- | ----- | ----- |

Fund balance (deficit)-
 Designated
 Undesignated

| | | | | |
|--|----------|-----------|-----------|-------|
| | 3,684 | 283,774 | - | - |
| | - | (21,271) | (2,335) | - |
| | 3,684 | 262,503 | (2,335) | - |
| | ----- | ----- | ----- | ----- |
| | \$15,634 | \$510,686 | \$109,218 | \$ - |
| | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

| | Muskegon County | | | |
|---|-------------------|---|---------------------------------|---|
| | Tourist (2962) | Snowmobile Trail Grooming (2964) | EDC Loan Revolving (2860) | Economic Development Commission (2960) |
| <u>ASSETS</u> | | | | |
| Cash and cash investments | \$ - | \$ 1,418 | \$ 227,181 | \$ 1,752 |
| Accounts receivable- | | | | |
| Third-party cost reimbursements | - | - | - | - |
| Federal and state grants | 13,100 | - | 1,007,796 | - |
| Local municipalities and private enterprise | - | - | - | - |
| Other | - | - | - | - |
| Prepaid expenses | - | - | - | - |
| Due from other funds | - | - | - | - |
| Inventory of supplies | - | - | - | - |
| | <u>\$13,100</u> | <u>\$ 1,418</u> | <u>\$1,234,977</u> | <u>\$1,752</u> |
| | ===== | ===== | ===== | ===== |
| | | | | |
| | \$13,100 | \$ - | \$ - | \$ - |
| Accounts payable | - | - | - | 233 |
| Accrued liabilities | - | - | - | 1,519 |
| Due to State of Michigan | - | - | - | - |
| Due to local municipalities | - | - | 155,386 | - |
| Due to other funds | - | 12,565 | - | - |
| | <u>13,100</u> | <u>12,565</u> | <u>155,386</u> | <u>1,752</u> |
| | ===== | ===== | ===== | ===== |
| | | | | |
| | - | (11,147) | - | - |
| Fund balance (deficit)- | | | | |
| Designated | - | - | 1,079,591 | - |
| Undesignated | - | (11,147) | 1,079,591 | - |
| | <u>\$13,100</u> | <u>\$ 1,418</u> | <u>\$1,234,977</u> | <u>\$1,752</u> |
| | ===== | ===== | ===== | ===== |

LIABILITIES AND EQUITY

Fund balance (deficit)-
 Designated
 Undesignated

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

September 30, 1981

| | Sheriff Road Patrol (1210) | Community Mental Health Program (2220) | Substance Abuse Program (2222) | Whitehall Adult Activity (2224) | Cloverville Adult Activity (2225) |
|---|-------------------------------------|--|---|--|--|
| ASSETS | | | | | |
| Cash and cash investments | \$ - | \$ 270,438 | \$ - | \$ 36,839 | \$ 40,552 |
| Accounts receivable- | | | | | |
| Third-party cost reimbursements | 14,154 | 20,817 | 73,067 | - | - |
| Federal and state grants | - | 13,852 | - | 1,065 | 1,116 |
| Local municipalities and private enterprise | - | - | - | - | - |
| Other | - | - | - | - | - |
| Prepaid expenses | 28,508 | 10,832 | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | - | - | - | - | - |
| | \$ 42,662 | \$ 315,939 | \$ 73,067 | \$ 37,904 | \$ 41,668 |
| | ===== | ===== | ===== | ===== | ===== |
| LIABILITIES AND EQUITY | | | | | |
| Cash overdraft | \$ 37,007 | \$ - | \$ 58,802 | \$ - | \$ - |
| Accounts payable | - | 280,659 | 8,601 | 2,090 | 2,434 |
| Accrued liabilities | 5,655 | 58,277 | 1,889 | 1,821 | 3,210 |
| Due to State of Michigan | - | 11,657 | 109,544 | 33,991 | 36,019 |
| Due to local municipalities | - | - | - | - | - |
| Due to other funds | - | 17,750 | 24,318 | 2 | 5 |
| | 42,662 | 368,343 | 203,154 | 37,904 | 41,668 |
| | ----- | ----- | ----- | ----- | ----- |
| Fund balance (deficit)- | | | | | |
| Designated | - | (52,404) | (130,087) | - | - |
| Undesignated | - | (52,404) | (130,087) | - | - |
| | 42,662 | 315,939 | 73,067 | 37,904 | 41,668 |
| | ===== | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

September 30, 1981

| | EWP Domestic Violence (2510) | Ridesharing Grant (2543) | Bicycle Use Promotion (2544) | Hydroelectric Plant (2545) | Comprehensive Employment Training Act (2740) |
|---|---------------------------------------|--------------------------------|---------------------------------------|----------------------------------|---|
| <u>ASSETS</u> | | | | | |
| Cash and cash investments | \$ - | \$ - | \$ 10,298 | \$ - | \$ 213,048 |
| Accounts receivable- | | | | | |
| Third-party cost reimbursements | 27,736 | 9,606 | - | 4,280 | 184,495 |
| Federal and state grants | - | - | - | - | 78,899 |
| Local municipalities and private enterprise | - | - | - | - | - |
| Other | - | - | - | 1,620 | 845 |
| Prepaid expenses | 6,449 | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | - | - | - | - | - |
| | ===== | ===== | ===== | ===== | ===== |
| | \$ 34,185 | \$ 9,606 | \$ 10,298 | \$ 5,900 | \$ 477,287 |
| | ===== | ===== | ===== | ===== | ===== |
| <u>LIABILITIES AND EQUITY</u> | | | | | |
| Cash overdraft | \$ 32,824 | \$ 7,972 | \$ - | \$ 5,900 | \$ - |
| Accounts payable | 333 | 159 | 221 | - | 411,234 |
| Accrued liabilities | 1,028 | 1,356 | 575 | - | 61,569 |
| Due to State of Michigan | - | - | 78 | - | - |
| Due to local municipalities | - | - | - | - | - |
| Due to other funds | - | 119 | 9,424 | - | 4,484 |
| | ===== | ===== | ===== | ===== | ===== |
| | \$ 34,185 | \$ 9,606 | \$ 10,298 | \$ 5,900 | \$ 477,287 |
| | ===== | ===== | ===== | ===== | ===== |
| Fund balance (deficit)- | | | | | |
| Designated | - | - | - | - | - |
| Undesignated | - | - | - | - | - |
| | ===== | ===== | ===== | ===== | ===== |
| | \$ 34,185 | \$ 9,606 | \$ 10,298 | \$ 5,900 | \$ 477,287 |
| | ===== | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

September 30, 1981

| | LEAA Post Separation (2796) | EMP United Way (2963) | Educational Linkages (2991) | Youth Energy Education and Employment (2992) | Female Ex-Offender (2993) |
|---|--------------------------------------|--------------------------------|-----------------------------------|--|---------------------------------|
| <u>ASSETS</u> | | | | | |
| Cash and cash investments | \$ - | \$ - | \$ - | \$ 2,714 | \$ - |
| Accounts receivable- | | | | | |
| Third-party cost reimbursements | 8,519 | - | 1,654 | - | 9,644 |
| Federal and state grants | - | 4,914 | - | - | - |
| Local municipalities and private enterprise | - | - | - | - | - |
| Other | - | - | - | - | - |
| Prepaid expenses | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventory of supplies | - | - | - | - | - |
| | <u>\$8,519</u> | <u>\$4,914</u> | <u>\$1,654</u> | <u>\$2,714</u> | <u>\$9,644</u> |
| | | | | | |
| | \$6,641 | \$3,286 | \$ 104 | \$ - | \$6,508 |
| Cash overdraft | 8 | 521 | - | 16 | 199 |
| Accounts payable | 1,851 | 1,049 | 1,550 | 288 | 1,400 |
| Accrued liabilities | 19 | - | - | 2,410 | 1,537 |
| Due to State of Michigan | - | - | - | - | - |
| Due to local municipalities | - | 58 | - | - | - |
| Due to other funds | - | - | - | - | - |
| | <u>8,519</u> | <u>4,914</u> | <u>1,654</u> | <u>2,714</u> | <u>9,644</u> |
| | | | | | |
| <u>LIABILITIES AND EQUITY</u> | | | | | |
| Fund balance (deficit)- | | | | | |
| Designated | - | - | - | - | - |
| Undesignated | - | - | - | - | - |
| | <u>\$8,519</u> | <u>\$4,914</u> | <u>\$1,654</u> | <u>\$2,714</u> | <u>\$9,644</u> |

COUNTY OF MUSKEGON
SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

| | September 30, 1981 | | Total - All Funds (Memorandum Only) | |
|---|--------------------|---------|--|-------------|
| | | | | |
| <u>ASSETS</u> | | | | |
| Cash and cash investments | | \$ - | \$2,169,555 | \$1,744,579 |
| Accounts receivable- | | | | |
| Third-party cost reimbursements | | - | 449,514 | 670,409 |
| Federal and state grants | | - | 1,345,052 | 2,234,831 |
| Local municipalities and private enterprise | | - | 1,049,106 | 680,210 |
| Other | | - | 96,432 | 69,494 |
| Prepaid expenses | | - | 17,094 | - |
| Due from other funds | | - | 48,357 | 296,446 |
| Inventory of supplies | | - | 44,553 | 39,721 |
| | | \$5,787 | \$63,656 | \$5,735,690 |
| | | | | |
| <u>LIABILITIES AND EQUITY</u> | | | | |
| Cash overdraft | | \$ - | \$ 718,016 | \$ 689,792 |
| Accounts payable | | 3,440 | 879,351 | 1,540,468 |
| Accrued liabilities | | 490 | 227,165 | 431,713 |
| Due to State of Michigan | | 1,857 | 287,455 | 363,559 |
| Due to local municipalities | | - | 155,386 | 153,850 |
| Due to other funds | | - | 79,225 | 121,324 |
| | | 5,787 | 63,656 | 3,300,706 |
| | | | | |
| Fund balance (deficit)- | | | | |
| Designated | | - | 1,825,786 | 1,766,781 |
| Undesignated | | - | 1,047,279 | 668,203 |
| | | - | 2,873,065 | 2,434,984 |
| | | \$5,787 | \$63,656 | \$5,735,690 |

COUNTY OF MUSKEGON
SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year Ended December 31, 1981

| REVENUES: | | | | | |
|---|-----------|----------|----------|----------|----------|
| Grants- | | | | | |
| State | \$191,184 | \$67,762 | \$20,818 | \$45,904 | \$ - |
| Federal | - | - | - | - | - |
| Local units | - | - | - | - | - |
| Charges for services rendered | - | - | - | - | - |
| Contributions from private sources | - | - | - | - | 4,543 |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Reimbursements | - | 240 | 6,084 | - | 6,684 |
| | 191,184 | 68,002 | 26,902 | 45,904 | 11,227 |
| EXPENDITURES: | | | | | |
| Current operations- | | | | | |
| General County Government | 234,918 | 74,625 | 86,760 | 82,319 | - |
| Public safety | - | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture | - | - | - | - | - |
| Recreation | - | - | - | - | 66,464 |
| Capital outlay | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - |
| | 234,918 | 74,625 | 86,760 | 82,319 | - |
| Revenues over (under) expenditures | (43,734) | (6,623) | (59,858) | (36,415) | (55,237) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Operating transfers in (out)- | | | | | |
| County appropriations - General Fund | 43,734 | 6,623 | 59,408 | 17,103 | - |
| Other | - | - | 450 | 19,312 | 55,237 |
| | 43,734 | 6,623 | 59,858 | 36,415 | 55,237 |
| Revenues and other sources over (under) expenditures and other uses | - | - | - | - | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - | - |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | - | - | - | - | - |
| EQUITY TRANSFER (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 December 31, 1981

| | Health Department (2210) | Accommodations Tax (2300) | Pioneer Park Preservation (2411) | Sewage Facilities Step One (2430) | Sewage Facilities Step Two (2431) |
|---|--------------------------|---------------------------|----------------------------------|-----------------------------------|-----------------------------------|
| REVENUES: | | | | | |
| Grants- State Federal | \$ 1,245,969 | - | \$ 31,983 | \$ 7,087 | \$ (95) |
| Local units | 17,094 | - | - | 106,302 | 1,902 |
| Charges for services rendered | - | - | - | - | 678 |
| Contributions from private sources | 109,411 | - | - | - | - |
| Fines and forfeitures | 550 | 91,077 | - | - | - |
| Investment income | - | - | - | 5,927 | - |
| Reimbursements | 2,601 | 5,409 | - | - | - |
| | 1,375,625 | 96,486 | 31,983 | 119,316 | 2,485 |
| EXPENDITURES: | | | | | |
| Current operations- General County government | - | 6,493 | - | - | - |
| Public safety | - | - | - | - | - |
| Health | 1,907,049 | - | - | 8,789 | 2,686 |
| Welfare | - | - | - | - | - |
| Culture | - | - | - | - | - |
| Recreation | - | - | 35,185 | - | - |
| Capital outlay | 1,835 | - | - | - | - |
| Debt service - principal | - | - | - | - | - |
| | 1,908,884 | 6,493 | 35,185 | 8,789 | 2,686 |
| | (533,259) | 89,993 | (3,202) | 110,527 | (201) |
| Revenues over (under) expenditures | | | | | |
| | 526,949 | (8,359) | 3,202 | - | - |
| | 13,752 | (8,359) | 3,202 | - | - |
| | 540,701 | | | | |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Operating transfers in (out)- County appropriations - General Fund | 7,442 | 81,634 | - | 110,527 | (201) |
| Other | 4,083 | - | - | 43,776 | 3,562 |
| | - | - | - | - | - |
| | - | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | \$ 11,525 | \$ 81,634 | \$ - | \$ 154,303 | \$ 3,361 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | | | | | |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | | | | | |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | | | | | |
| 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, 1981 | | | | |
|---|---|---|--------------------------|--|-------------------|
| | Organic Pollutants Wastewater (2440) | Federal Revenue Sharing (2490) | Law Library (2610) | Township Police Service (2660-2661) | Library (2710) |
| REVENUES: | | | | | |
| Grants- State | \$ 117,121 | \$ - | \$ - | \$ - | \$ 26,684 |
| Federal | - | 1,189,293 | - | - | 12,160 |
| Local units | - | - | - | 11,249 | 622 |
| Charges for services rendered | - | - | - | - | 5,309 |
| Contributions from private sources | - | - | - | - | 760 |
| Fines and forfeitures | - | - | 3,000 | - | 154,210 |
| Investment income | - | 196,408 | - | - | - |
| Reimbursements | - | 629 | - | - | 71,546 |
| | 117,121 | 1,386,330 | 3,000 | 11,249 | 271,291 |
| EXPENDITURES: | | | | | |
| Current operations- | | | | | |
| General County government | - | 427,983 | 12,380 | 11,249 | - |
| Public safety | 112,716 | - | - | - | - |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | 468,949 |
| Culture | - | - | - | - | - |
| Recreation | 23,471 | 374,501 | - | - | - |
| Capital outlay | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - |
| | 136,187 | 802,484 | 12,380 | 11,249 | 468,949 |
| | (19,066) | 583,846 | (9,380) | - | (197,658) |
| Revenues over (under) expenditures | | | | | |
| | 19,066 | (569,189) | 9,380 | - | 179,479 |
| | 19,066 | (569,189) | 9,380 | - | 17,204 |
| | - | 14,657 | - | - | 196,683 |
| | - | - | - | - | (975) |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Operating transfers in (out)- | | | | | |
| County appropriations - General Fund | - | 1,538,701 | - | - | 1,887 |
| Other | - | (81,833) | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | | | | | |
| | - | 1,471,525 | - | - | 912 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | | | | | |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | | | | | |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | | | | | |
| 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, 1981 | | | |
|---|---|--|----------------------------------|---|
| | Emergency Medical Service (2782) | Brookhaven Medical Care Facility (2900) | Child Care Facility (2920) | Soldiers and Sailors Relief (2930) |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | - | \$284,442 | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | 3,495,054 | - | - |
| Contributions from private sources | 9,892 | 5,250 | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 33,236 | - | - |
| Reimbursements | - | 19,911 | 62,986 | - |
| | 9,892 | 3,553,451 | 347,428 | - |
| EXPENDITURES: | | | | |
| Current operations- | | | | |
| General County government | - | - | - | - |
| Public safety | - | - | - | - |
| Health | 14,079 | 3,699,907 | 800,774 | 5,165 |
| Welfare | - | - | - | - |
| Culture | - | - | - | - |
| Recreation | - | 54,616 | - | - |
| Capital outlay | - | - | - | - |
| Debt service - principal | - | - | - | - |
| | 14,079 | 3,754,523 | 800,774 | 5,165 |
| | (4,187) | (201,072) | (453,346) | (5,165) |
| Revenues over (under) expenditures | | | | |
| | - | 185,418 | 451,011 | 5,165 |
| | - | 50,077 | - | - |
| | - | 235,495 | 451,011 | 5,165 |
| | (4,187) | 34,423 | (2,335) | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | 7,871 | 228,080 | - | - |
| Other | - | - | - | - |
| | (4,187) | 228,080 | - | - |
| Revenues and other sources over (under) expenditures and other uses | | | | |
| | - | - | - | - |
| | - | - | - | - |
| | \$ 3,684 | \$ 262,503 | \$ (2,335) | \$ - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | | | | |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | | | | |
| EQUITY TRANSFER (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, 1981 | | | | |
|---|-------------------------------------|---|---|--|--|
| | Sheriff Road Patrol (1210) | Community Mental Health (2220) | Substance Abuse Program (2222) | Whitehall Adult Activity (2224) | Cloverville Adult Activity (2225) |
| REVENUES: | \$100,376 | \$2,133,258 | \$ 516,942 | \$43,823 | \$73,552 |
| Grants- State | - | - | - | - | - |
| Federal | - | - | - | - | - |
| Local units | - | 128,459 | - | - | - |
| Charges for services rendered | - | 97,605 | - | - | - |
| Contributions from private sources | - | - | - | - | - |
| Fines and forfeitures | - | 17,826 | - | 1,785 | 1,116 |
| Investment income | - | 19,857 | - | - | - |
| Reimbursements | - | - | - | - | - |
| | 100,376 | 2,397,005 | 516,942 | 45,608 | 74,668 |
| EXPENDITURES: | | | | | |
| Current operations- | | | | | |
| General County government | 100,376 | - | - | - | - |
| Public safety | - | 2,470,231 | 516,942 | 43,976 | 71,558 |
| Health | - | - | - | - | - |
| Welfare | - | - | - | - | - |
| Culture | - | - | - | - | - |
| Recreation | - | 37,912 | - | 1,632 | 3,110 |
| Capital outlay | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - |
| | 100,376 | 2,508,143 | 516,942 | 45,608 | 74,668 |
| | - | (111,138) | - | - | - |
| Revenues over (under) expenditures | - | 144,247 | - | - | - |
| | - | - | - | - | - |
| | - | 144,247 | - | - | - |
| | - | 33,109 | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | | | |
| Operating transfers in (out) - | - | (165,513) | (130,087) | - | - |
| County appropriations - General Fund | - | 80,000 | - | - | - |
| Other | - | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | - | (85,513) | (130,087) | - | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - | - |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | - | 80,000 | - | - | - |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | - | - | - | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ (52,404) | \$ (130,087) | \$ - | \$ - |

COUNTY OF MUSKOGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE
(Continued)

| | Year Ended September 30, 1981 | | | | | |
|---|-------------------------------|--------------------------|------------------------------|----------------------------|--|-----------|
| | EWP Domestic Violence (2510) | Ridesharing Grant (2543) | Bicycle Use Promotion (2544) | Hydroelectric Plant (2545) | Comprehensive Employment Training Act (2740) | |
| REVENUES: | | | | | | |
| Grants- | | | | | | |
| State | \$74,063 | \$ 7,749 | \$17,922 | \$ 7,380 | \$ - | \$ - |
| Federal | - | 25,688 | - | - | - | 7,227,495 |
| Local units | - | - | - | - | - | - |
| Charges for services rendered | - | - | - | - | - | - |
| Contributions from private sources | - | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - | - |
| Investment income | - | - | - | - | - | - |
| Reimbursements | - | 254 | - | - | - | 4,020 |
| | 74,063 | 33,691 | 17,922 | 7,380 | - | 7,231,515 |
| EXPENDITURES: | | | | | | |
| Current operations- | | | | | | |
| General County government | 74,063 | 33,581 | 17,922 | - | - | - |
| Public safety | - | - | - | - | - | - |
| Health | - | - | - | 9,000 | - | 7,194,822 |
| Welfare | - | - | - | - | - | - |
| Culture | - | - | - | - | - | - |
| Recreation | - | 110 | - | - | - | 36,693 |
| Capital outlay | - | - | - | - | - | - |
| Debt service - principal | - | - | - | - | - | - |
| | 74,063 | 33,691 | 17,922 | 9,000 | - | 7,231,515 |
| | - | - | - | (1,620) | - | - |
| Revenues over (under) expenditures | - | - | - | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | | | | |
| Operating transfers in (out)- | | | | | | |
| County appropriations - General Fund | - | - | - | 1,620 | - | - |
| Other | - | - | - | 1,620 | - | - |
| | - | - | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | - | - | - | - | - | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - | - | - |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | - | - | - | - | - | - |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | - | - | - | - | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |

COUNTY OF MUSKIEGON
SPECIAL REVENUE FUNDS

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

| | Year Ended September 30, 1981 | | | | | |
|---|--------------------------------------|--------------------------------|-----------------------------------|--|---------------------------------|--|
| | LEAA Post Separation (2796) | EWP United Way (2963) | Educational Linkages (2991) | Youth Energy Education and Employment (2992) | Female Ex-Offender (2993) | |
| REVENUES: | | | | | | |
| Grants- State | \$ 42,672 | - | \$ 68,223 | \$ 135,884 | \$ 45,851 | |
| Federal | - | - | - | - | - | |
| Local units | - | 3,000 | - | - | - | |
| Charges for services rendered | - | 5,500 | - | - | - | |
| Contributions from private sources | - | 18,682 | - | - | - | |
| Fines and forfeitures | - | - | - | - | - | |
| Investment income | - | - | - | - | - | |
| Reimbursements | - | 5,262 | - | - | - | |
| | 42,672 | 32,444 | 68,223 | 135,884 | 45,851 | |
| EXPENDITURES: | | | | | | |
| Current operations- | | | | | | |
| General County government | 42,672 | - | - | - | - | |
| Public safety | - | - | - | - | - | |
| Health | - | - | - | - | - | |
| Welfare | - | 32,444 | 68,223 | 135,884 | 45,851 | |
| Culture | - | - | - | - | - | |
| Recreation | - | - | - | - | - | |
| Capital outlay | - | - | - | - | - | |
| Debt service - principal | - | - | - | - | - | |
| | 42,672 | 32,444 | 68,223 | 135,884 | 45,851 | |
| 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 | - | - | - | - | - | |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | - | - | - | - | - | |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | - | - | - | - | |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ - | \$ - | \$ - | \$ - | |

COUNTY OF MUSKOGEE
SPECIAL REVENUE FUNDS

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

| | Year Ended | | |
|---|--------------------|--------------|-------------------|
| | September 30, 1981 | | |
| | Older | Reemployment | Total - All Funds |
| | Workers | Program | (Memorandum Only) |
| | Program | (2995) | 1 9 8 1 |
| | (2994) | | 1 9 8 0 |
| REVENUES: | | | |
| Grants- | | | |
| State | \$42,520 | \$136,879 | \$ 5,293,274 |
| Federal | - | - | 8,779,090 |
| Local units | - | - | 35,549 |
| Charges for services rendered | - | - | 3,765,752 |
| Contributions from private sources | - | - | 258,439 |
| Fines and forfeitures | - | - | 157,210 |
| Investment income | - | - | 379,976 |
| Reimbursements | - | - | 201,060 |
| | 42,520 | 136,879 | 18,870,350 |
| | | | 18,281,032 |
| EXPENDITURES: | | | |
| Current operations- | | | |
| General County government | - | - | 943,824 |
| Public safety | - | - | 427,741 |
| Health | - | - | 9,657,707 |
| Welfare | 42,520 | 136,879 | 7,661,788 |
| Culture | - | - | 468,949 |
| Recreation | - | - | 160,190 |
| Capital outlay | - | - | 534,722 |
| Debt service - principal | - | - | - |
| | 42,520 | 136,879 | 19,854,921 |
| | | | 19,600,068 |
| | | | (984,571) |
| | | | (1,319,036) |
| Revenues over (under) expenditures | | | |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in (out) - | | | |
| County appropriations - General Fund | - | - | 1,628,517 |
| Other | - | - | (190,237) |
| | | | 1,438,280 |
| | | | 1,684,241 |
| Revenues and other sources over (under) expenditures and other uses | | | 453,709 |
| | | | 365,205 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | | | 2,434,984 |
| CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS | | | (1,833) |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | | | (13,795) |
| | | | - |
| FUND BALANCE (DEFICIT) END OF YEAR | | | \$ 2,873,065 |
| | | | \$ 2,434,984 |

COUNTY OF MUSKOGON

COOPERATIVE REIMBURSEMENT FRIEND OF THE COURT SPECIAL REVENUE FUND (1130)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|-----------|-----------|----------------------------|-----------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$195,650 | \$191,184 | \$(4,466) | \$171,430 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | 470 |
| | 195,650 | 191,184 | (4,466) | 171,900 |
| EXPENDITURES: | | | | |
| General County government | 224,097 | 234,918 | (10,821) | 186,644 |
| Capital outlay | - | - | - | - |
| | 224,097 | 234,918 | (10,821) | 186,644 |
| Revenues over (under) expenditures | (28,447) | (43,734) | (15,287) | (14,744) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | 24,447 | 43,734 | 19,287 | 14,744 |
| County appropriations - General Fund | 4,000 | - | (4,000) | - |
| Other | - | - | - | - |
| | 28,447 | 43,734 | 15,287 | 14,744 |
| 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

COOPERATIVE REIMBURSEMENT PROSECUTOR SPECIAL REVENUE FUND (1150)

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

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - Favorable (Unfavorable) | 1 9 8 0 Actual |
|--|----------------|----------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES: | | | | |
| Grants- | \$73,159 | \$67,762 | \$(5,397) | \$60,178 |
| State | - | - | - | - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 240 | 240 | - |
| Reimbursements | - | - | - | - |
| | <u>73,159</u> | <u>68,002</u> | <u>(5,157)</u> | <u>60,178</u> |
| EXPENDITURES: | | | | |
| General County government | 80,539 | 74,625 | 5,914 | 67,735 |
| Capital outlay | - | - | - | - |
| | <u>80,539</u> | <u>74,625</u> | <u>5,914</u> | <u>67,735</u> |
| Revenues over (under) expenditures | <u>(7,380)</u> | <u>(6,623)</u> | <u>757</u> | <u>(7,557)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | 7,380 | 6,623 | (757) | 7,557 |
| County appropriations - General Fund | - | - | - | - |
| Other | 7,380 | 6,623 | (757) | 7,557 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| Revenues and other sources over (under) expenditures and other uses | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| FUND BALANCE (DEFICIT) END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF MUSKOGON

CIVIL DEFENSE SPECIAL REVENUE FUND (1190)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
 With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|----------|----------|----------------------------|----------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$33,231 | \$20,818 | \$(12,413) | \$23,030 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | 14,200 | 6,084 | (8,116) | 9,087 |
| | 47,431 | 26,902 | (20,529) | 32,117 |
| EXPENDITURES: | | | | |
| Public safety | 86,881 | 86,760 | 121 | 68,093 |
| Capital outlay | - | - | - | - |
| | 86,881 | 86,760 | 121 | 68,093 |
| Revenues over (under) expenditures | (39,450) | (59,858) | (20,408) | (35,976) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | 39,000 | 59,408 | 20,408 | 35,976 |
| Other | 450 | 450 | - | - |
| Revenues and other sources over (under) expenditures and other uses | 39,450 | 59,858 | 20,408 | 35,976 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ - | \$ - | \$ - |

COUNTY OF MUSKEGON

MARINE SAFETY SPECIAL REVENUE FUND (1200)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|-----------------|-----------------|--|-----------------|
| | <u>Budget</u> | <u>Actual</u> | Variance - <u>Favorable</u> <u>(Unfavorable)</u> | <u>Actual</u> |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$42,750 | \$45,904 | \$3,154 | \$53,679 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | <u>42,750</u> | <u>45,904</u> | <u>3,154</u> | <u>53,679</u> |
| EXPENDITURES: | | | | |
| Public safety | 79,276 | 82,319 | (3,043) | 76,103 |
| Capital outlay | - | - | - | - |
| | <u>79,276</u> | <u>82,319</u> | <u>(3,043)</u> | <u>76,103</u> |
| Revenues over (under) expenditures | <u>(36,526)</u> | <u>(36,415)</u> | <u>111</u> | <u>(22,424)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | 17,214 | 17,103 | (111) | 524 |
| County appropriations - General Fund | 19,312 | 19,312 | - | 21,900 |
| Other | 36,526 | 36,415 | (111) | 22,424 |
| 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

DAY CAMP SPECIAL REVENUE FUND (2081)

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

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|---------------|---------------|---|---------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable (Unfavorable)</u> | <u>Actual</u> |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | 8,700 | 4,543 | (4,157) | 6,000 |
| Fines and forfeitures | - | - | - | - |
| Investment income | 15,000 | 6,684 | (8,316) | 9,704 |
| Reimbursements | 23,700 | 11,227 | (12,473) | 15,704 |
| EXPENDITURES: | | | | |
| Recreation | 73,383 | 66,464 | 6,919 | 27,734 |
| Capital outlay | - | - | - | - |
| Revenues over (under) expenditures | 73,383 | 66,464 | 6,919 | 27,734 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out) - | (49,683) | (55,237) | (5,554) | (12,030) |
| County appropriations - General Fund | - | - | - | - |
| Other | 49,683 | 55,237 | 5,554 | 12,030 |
| Revenues and other sources over | 49,683 | 55,237 | 5,554 | 12,030 |
| (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 (2210)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|------------------|------------------|--|------------------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$1,370,854 | \$1,245,969 | \$(124,885) | \$1,416,805 |
| Federal | 17,948 | 17,094 | (854) | 31,213 |
| Local units | - | - | - | - |
| Charges for services rendered | 288,445 | 109,411 | (179,034) | 99,507 |
| Contributions from private sources | - | 550 | 550 | 666 |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 2,601 | 2,601 | 2,219 |
| Reimbursements | - | - | - | - |
| | <u>1,677,247</u> | <u>1,375,625</u> | <u>(301,622)</u> | <u>1,550,410</u> |
| EXPENDITURES: | | | | |
| Health | 2,250,784 | 1,907,049 | 343,735 | 2,081,173 |
| Capital outlay | 3,714 | 1,835 | 1,879 | 10,305 |
| | <u>2,254,498</u> | <u>1,908,884</u> | <u>345,614</u> | <u>2,091,478</u> |
| Revenues over (under) expenditures | <u>(577,251)</u> | <u>(533,259)</u> | <u>43,992</u> | <u>(541,068)</u> |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | 563,499 | 526,949 | (36,550) | 542,478 |
| Other | 13,752 | 13,752 | - | - |
| | <u>577,251</u> | <u>540,701</u> | <u>(36,550)</u> | <u>542,478</u> |
| Revenues and other sources over (under) expenditures and other uses | - | 7,442 | 7,442 | 1,410 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 4,083 | 4,083 | - | 2,673 |
| FUND BALANCE (DEFICIT) END OF YEAR | <u>\$ 4,083</u> | <u>\$ 11,525</u> | <u>\$ 7,442</u> | <u>\$ 4,083</u> |

COUNTY OF MUSKEGON

ACCOMMODATIONS TAX SPECIAL REVENUE FUND (2300)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - Favorable (Unfavorable) | 1 9 8 0 Actual |
|--|----------|----------|--|-------------------|
| | Budget | Actual | | |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | | | | |
| Contributions from private sources | 70,000 | 91,077 | 21,077 | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 5,409 | 5,409 | - |
| Reimbursements | - | - | - | - |
| | 70,000 | 96,486 | 26,486 | - |
| EXPENDITURES: | | | | |
| General County government | 9,143 | 6,493 | 2,650 | - |
| Capital outlay | - | - | - | - |
| | 9,143 | 6,493 | 2,650 | - |
| Revenues over (under) expenditures | 60,857 | 89,993 | 29,136 | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | - | (8,359) | (8,359) | - |
| Other | - | (8,359) | (8,359) | - |
| Revenues and other sources over (under) expenditures and other uses | 60,857 | 81,634 | 20,777 | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$60,857 | \$81,634 | \$20,777 | \$ - |

COUNTY OF MUSKOGON

PIONEER PARK PRESERVATION SPECIAL REVENUE FUND (2411)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|---------------|---------------|--|---------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u> <u>(Unfavorable)</u> | <u>Actual</u> |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | 35,000 | 31,983 | (3,017) | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 35,000 | 31,983 | (3,017) | - |
| EXPENDITURES: | | | | |
| Recreation | 40,050 | 35,185 | 4,865 | - |
| Capital outlay | - | - | - | - |
| | 40,050 | 35,185 | 4,865 | - |
| Revenues over (under) expenditures | (5,050) | (3,202) | 1,848 | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | 5,050 | 3,202 | (1,848) | - |
| Other | 5,050 | 3,202 | (1,848) | - |
| 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

SEWAGE FACILITIES STEP ONE SPECIAL REVENUE FUND (2430)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
 With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|----------|-----------|----------------------------|----------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ 7,087 | \$ 7,087 | \$ 8,200 |
| Federal | - | 106,302 | 106,302 | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 5,927 | 5,927 | 4,972 |
| Reimbursements | - | - | - | - |
| | - | 119,316 | 119,316 | 13,172 |
| EXPENDITURES: | | | | |
| Health | - | 8,789 | (8,789) | 513 |
| Capital outlay | - | - | - | - |
| | - | 8,789 | (8,789) | 513 |
| Revenues over (under) expenditures | - | 110,527 | 110,527 | 12,659 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | - | - | - | - |
| County appropriations - General Fund | - | - | - | - |
| Other | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | - | 110,527 | 110,527 | 12,659 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 43,776 | 43,776 | - | 31,117 |
| FUND BALANCE (DEFICIT) END OF YEAR | \$43,776 | \$154,303 | \$110,527 | \$43,776 |

COUNTY OF MUSKEGON

SEWAGE FACILITIES STEP TWO SPECIAL REVENUE FUND (2431)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|----------|----------|--|----------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ (95) | \$ (95) | \$ 719 |
| Federal | - | 1,902 | 1,902 | 1,705 |
| Local units | - | 678 | 678 | 734 |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| EXPENDITURES: | | | | |
| Health | - | 2,485 | 2,485 | 3,158 |
| Capital outlay | - | 2,686 | (2,686) | 4,812 |
| | - | - | - | - |
| | - | 2,686 | (2,686) | 4,812 |
| | - | (201) | (201) | (1,654) |
| 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 | - | (201) | (201) | (1,654) |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 3,562 | 3,562 | - | 5,216 |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ 3,562 | \$ 3,361 | \$ (201) | \$ 3,562 |

COUNTY OF MUSKEGON

ORGANIC POLLUTANTS WASTEWATER SPECIAL REVENUE FUND (2440)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
 With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|------------|------------|----------------------------|-----------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ 151,443 | \$ 117,121 | \$ (34,322) | \$ 93,762 |
| Federal | - | - | - | - |
| Local units | - | - | - | 1,050 |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 151,443 | 117,121 | (34,322) | 94,812 |
| EXPENDITURES: | | | | |
| Health | 171,507 | 112,716 | 58,791 | 109,025 |
| Capital outlay | 5,537 | 23,471 | (17,934) | - |
| | 177,044 | 136,187 | 40,857 | 109,025 |
| Revenues over (under) expenditures | (25,601) | (19,066) | 6,535 | (14,213) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | 25,601 | 19,066 | (6,535) | 14,213 |
| Other | 25,601 | 19,066 | (6,535) | 14,213 |
| 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

FEDERAL REVENUE SHARING SPECIAL REVENUE FUND (2490)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 |
|--|-------------------------------------|---------------|--|
| | <u>Budget</u> | <u>Actual</u> | <u>Actual</u> |
| | | | Variance - Favorable (Unfavorable) |
| REVENUES: | | | |
| Grants- | | | |
| State | \$ 1,233,377 | \$ 1,189,293 | \$ (44,084) |
| Federal | - | - | - |
| Local units | - | - | - |
| Charges for services rendered | - | - | - |
| Contributions from private sources | - | - | - |
| Fines and forfeitures | 45,000 | 196,408 | 151,408 |
| Investment income | - | 629 | 629 |
| Reimbursements | 1,278,377 | 1,386,330 | 107,953 |
| | ----- | ----- | ----- |
| | \$ 935,671 | 427,983 | 507,688 |
| EXPENDITURES: | | | |
| General County government | 510,069 | 374,501 | 135,568 |
| Capital outlay | - | - | - |
| Debt service - principal | 1,445,740 | 802,484 | 643,256 |
| | ----- | ----- | ----- |
| | Revenues over (under) expenditures | 583,846 | 751,209 |
| | | ----- | ----- |
| OTHER FINANCING SOURCES (USES): | | | |
| Operating transfers in (out)- | (1,032,169) | (569,189) | 462,980 |
| County appropriations - General Fund | - | - | - |
| Other | (1,032,169) | (569,189) | 462,980 |
| | ----- | ----- | ----- |
| | Revenues and other sources over | 14,657 | 1,214,189 |
| | (under) expenditures and other uses | | (94,169) |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 1,538,701 | 1,538,701 | 1,719,967 |
| CAPITAL CONTRIBUTED TO AIRPORT FUND | (81,005) | (81,833) | (828) |
| | ----- | ----- | ----- |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ 258,164 | \$ 1,471,525 | \$ 1,213,361 |
| | ===== | ===== | ===== |

COUNTY OF MUSKEGON

LAW LIBRARY SPECIAL REVENUE FUND (2610)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|---------|---------|--|---------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | 3,000 | 3,000 | - | 3,000 |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 3,000 | 3,000 | - | 3,000 |
| EXPENDITURES: | | | | |
| Public safety | 9,400 | 12,380 | (2,980) | 11,803 |
| Capital outlay | - | - | - | - |
| | 9,400 | 12,380 | (2,980) | 11,803 |
| Revenues over (under) expenditures | (6,400) | (9,380) | (2,980) | (8,803) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out) - | 6,400 | 9,380 | 2,980 | 8,803 |
| County appropriations - General Fund | - | - | - | - |
| Other | 6,400 | 9,380 | 2,980 | 8,803 |
| 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

TOWNSHIP POLICE SERVICE SPECIAL REVENUE FUND (2660-2661)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|---------|--------|--|--------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | - | - | - | - |
| Local units | - | 11,249 | 11,249 | 19,601 |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | - | 11,249 | 11,249 | 19,601 |
| EXPENDITURES: | | | | |
| Public safety | - | 11,249 | (11,249) | 19,601 |
| Capital outlay | - | - | - | - |
| | - | - | - | - |
| 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 (2710)

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

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|---------------|---------------|---|---------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Variance - Favorable (Unfavorable)</u> | <u>Actual</u> |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ 26,700 | \$ 26,684 | \$ (16) | \$ 34,360 |
| Federal | 12,160 | 12,160 | - | 12,100 |
| Local units | 1,420 | 622 | (798) | 1,921 |
| Charges for services rendered | 5,075 | 5,309 | 234 | 4,567 |
| Contributions from private sources | 600 | 760 | 160 | 788 |
| Fines and forfeitures | 153,675 | 154,210 | 535 | 160,855 |
| Investment income | - | - | - | - |
| Reimbursements | 67,398 | 71,546 | 4,148 | 57,500 |
| | 267,028 | 271,291 | 4,263 | 272,091 |
| EXPENDITURES: | | | | |
| Culture | 467,995 | 468,949 | (954) | 446,761 |
| Capital outlay | - | - | - | - |
| | 467,995 | 468,949 | (954) | 446,761 |
| Revenues over (under) expenditures | (200,967) | (197,658) | 3,309 | (174,670) |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | 181,953 | 179,479 | (2,474) | 156,391 |
| County appropriations - General Fund | 19,014 | 17,204 | (1,810) | 18,972 |
| Other | 200,967 | 196,683 | (4,284) | 175,363 |
| Revenues and other sources over (under) expenditures and other uses | - | (975) | (975) | 693 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 1,887 | 1,887 | - | 1,194 |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ 1,887 | \$ 912 | \$ (975) | \$ 1,887 |

COUNTY OF MUSKIEGON

EMERGENCY MEDICAL SERVICE SPECIAL REVENUE FUND (2782)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - Favorable (Unfavorable) | 1 9 8 0 Actual |
|---|---------|----------|--|-------------------|
| | Budget | Actual | | |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | 9,892 | 9,892 | 17,522 |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| | - | 9,892 | 9,892 | 17,522 |
| | ----- | ----- | ----- | ----- |
| EXPENDITURES: | | | | |
| Health | - | 14,079 | (14,079) | 9,651 |
| Capital outlay | - | - | - | 38,453 |
| | ----- | ----- | ----- | ----- |
| | - | 14,079 | (14,079) | 48,104 |
| | ----- | ----- | ----- | ----- |
| | - | (4,187) | (4,187) | (30,582) |
| | ----- | ----- | ----- | ----- |
| Revenues over (under) expenditures | | | | |
| | - | - | - | 38,453 |
| | ----- | ----- | ----- | ----- |
| | - | - | - | 38,453 |
| | ----- | ----- | ----- | ----- |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out) - | | | | |
| County appropriations - General Fund | - | - | - | - |
| Other | - | - | - | - |
| | ----- | ----- | ----- | ----- |
| Revenues and other sources over | | | | |
| (under) expenditures and other uses | - | (4,187) | (4,187) | 7,871 |
| | ----- | ----- | ----- | ----- |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 7,871 | 7,871 | - | - |
| | ----- | ----- | ----- | ----- |
| FUND BALANCE (DEFICIT) END OF YEAR | \$7,871 | \$ 3,684 | \$(4,187) | \$ 7,871 |
| | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

CHILD CARE FACILITY SPECIAL REVENUE FUND (2920)

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

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - Favorable (Unfavorable) | 1 9 8 0 Actual |
|--|-----------|------------|--|-------------------|
| | Budget | Actual | | |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$352,574 | \$284,442 | \$(68,132) | \$ 548,945 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | 38,000 | 62,986 | 24,986 | 45,009 |
| | 390,574 | 347,428 | (43,146) | 593,954 |
| EXPENDITURES: | | | | |
| Health | 879,248 | 800,774 | 78,474 | 1,118,285 |
| Capital outlay | - | - | - | - |
| | 879,248 | 800,774 | 78,474 | 1,118,285 |
| | (488,674) | (453,346) | 35,328 | (524,331) |
| Revenues over (under) expenditures | | | (37,663) | 584,640 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | | | | |
| County appropriations - General Fund | 488,674 | 451,011 | (37,663) | 584,640 |
| Other | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | - | (2,335) | (2,335) | 60,309 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | (60,309) |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ (2,335) | \$(2,335) | \$ - |

COUNTY OF MUSKIEGON

SOLDIERS AND SAILORS RELIEF SPECIAL REVENUE FUND (2930)

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

Year Ended December 31, 1981
With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|---------|---------|----------------------------|---------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | \$ - | \$ - | \$ - | \$ - |
| State | - | - | - | - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | 79 |
| | - | - | - | 79 |
| EXPENDITURES: | | | | |
| Welfare | 5,000 | 5,165 | (165) | 4,258 |
| Capital outlay | - | - | - | - |
| | - | - | - | - |
| Revenues over (under) expenditures | 5,000 | 5,165 | (165) | 4,258 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out) - | 5,000 | 5,165 | (165) | 4,258 |
| County appropriations - General Fund | (5,000) | (5,165) | (165) | (4,179) |
| Other | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | 5,000 | 5,165 | 165 | 4,179 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 5,000 | 5,165 | 165 | 4,179 |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ - | \$ - | \$ - |

COUNTY OF MUSKEGON

SNOWMOBILE TRAIL GROOMING SPECIAL REVENUE FUND (2964)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1981
 With Comparative Actual Amounts for Year Ended December 31, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|----------|-------------|----------------------------|---------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$11,210 | \$ 6,477 | \$ (4,733) | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 11,210 | 6,477 | (4,733) | - |
| EXPENDITURES: | | | | |
| Recreation | 7,210 | 3,829 | 3,381 | - |
| Capital outlay | 4,000 | - | 4,000 | - |
| | 11,210 | 3,829 | 7,381 | - |
| | - | 2,648 | 2,648 | - |
| 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 | - | 2,648 | 2,648 | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | (13,795) | (13,795) | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ (11,147) | \$ (11,147) | \$ - |

COUNTY OF MUSKEGON

EDC LOAN REVOLVING SPECIAL REVENUE FUND (2860)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

15 Months Ended December 31, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|---------|--------------|--|--------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | \$ - | - | \$ - | \$ - |
| State | - | - | - | - |
| Federal | - | 20,000 | 20,000 | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | 98,402 | 98,402 | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | - | 118,402 | 118,402 | - |
| | - | - | - | - |
| EXPENDITURES: | | | | |
| General County government | - | - | - | - |
| Capital outlay | - | - | - | - |
| | - | - | - | - |
| | - | 118,402 | 118,402 | - |
| | - | - | - | - |
| Revenues over (under) expenditures | - | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | - | 64,838 | 64,838 | - |
| County appropriations - General Fund | - | 64,838 | 64,838 | - |
| Other | - | - | - | - |
| Revenues and other sources over (under) expenditures and other uses | - | 183,240 | 183,240 | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | 896,351 | 896,351 | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ 1,079,591 | \$ 1,079,591 | \$ - |

COUNTY OF MUSKEGON

MUSKEGON COUNTY ECONOMIC DEVELOPMENT COMMISSION SPECIAL REVENUE FUND (2960)

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

15 Months Ended December 31, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|----------|-----------|----------------------------|-----------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$395,892 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | 22,019 | 22,019 | 8,618 |
| Contributions from private sources | - | 6,000 | 6,000 | 4,000 |
| Fines and forfeitures | - | - | - | - |
| Investment income | 50,000 | 19,867 | (30,133) | 58,800 |
| Reimbursements | 8,000 | 986 | (7,014) | 10,352 |
| | 58,000 | 48,872 | (9,128) | 477,662 |
| EXPENDITURES: | | | | |
| General County government | 137,700 | 166,224 | (28,524) | 133,580 |
| Capital outlay | 300 | 842 | (542) | - |
| | 138,000 | 167,066 | (29,066) | 133,580 |
| Revenues over (under) expenditures | (80,000) | (118,194) | (38,194) | 344,082 |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out) - | | | | |
| County appropriations - General Fund | - | 118,194 | 38,194 | 88,763 |
| Other | 80,000 | 118,194 | 38,194 | 88,763 |
| Revenues and other sources over (under) expenditures and other uses | - | - | - | 432,845 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | 896,351 | 896,351 | 463,506 |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | (896,351) | (896,351) | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ - | \$ - | \$896,351 |

COUNTY OF MUSKEGON

SHERIFF ROAD PATROL SPECIAL REVENUE FUND (1210)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 | |
|--|-----------|-----------|----------------------------|-----------|--------|
| | Budget | Actual | Favorable (Unfavorable) | Actual | Actual |
| REVENUES: | | | | | |
| Grants- | | | | | |
| State | \$100,741 | \$100,376 | \$(365) | \$101,821 | - |
| Federal | - | - | - | - | - |
| Local units | - | - | - | - | - |
| Charges for services rendered | - | - | - | - | - |
| Contributions from private sources | - | - | - | - | - |
| Fines and forfeitures | - | - | - | - | - |
| Investment income | - | - | - | - | - |
| Reimbursements | - | - | - | 3,978 | - |
| | 100,741 | 100,376 | (365) | 105,799 | - |
| EXPENDITURES: | | | | | |
| Public safety | 100,741 | 100,376 | 365 | 105,799 | - |
| Capital outlay | - | - | - | - | - |
| | 100,741 | 100,376 | 365 | 105,799 | - |
| 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

COMMUNITY MENTAL HEALTH SPECIAL REVENUE FUND (2220)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|-------------|-------------|----------------------------|-------------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$2,215,412 | \$2,133,258 | \$(82,154) | \$1,798,068 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | 207,090 | 128,459 | (78,631) | 120,870 |
| Contributions from private sources | 97,605 | 97,605 | - | 89,131 |
| Fines and forfeitures | - | - | - | - |
| Investment income | 5,000 | 17,826 | 17,826 | 29,896 |
| Reimbursements | - | 19,857 | 14,857 | 16,400 |
| | 2,525,107 | 2,397,005 | (128,102) | 2,054,365 |
| EXPENDITURES: | | | | |
| Health | 2,647,699 | 2,470,231 | 177,468 | 2,096,450 |
| Capital outlay | 21,655 | 37,912 | (16,257) | 18,970 |
| | 2,669,354 | 2,508,143 | 161,211 | 2,115,420 |
| | (144,247) | (111,138) | 33,109 | (61,055) |
| Revenues over (under) expenditures | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | 144,247 | 144,247 | - | 117,053 |
| County appropriations - General Fund | - | - | - | 61,230 |
| Other | 144,247 | 144,247 | - | 178,283 |
| Revenues and other sources over (under) expenditures and other uses | - | 33,109 | 33,109 | 117,228 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | (165,513) | (165,513) | - | (282,741) |
| CAPITAL CONTRIBUTED TO MENTAL HEALTH FUND | - | 80,000 | 80,000 | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$(165,513) | \$(52,404) | \$113,109 | \$(165,513) |

COUNTY OF MUSKEGON

SUBSTANCE ABUSE SPECIAL REVENUE FUND (2222)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|-------------|-------------|--|-------------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ 523,871 | \$ 516,942 | \$ (6,929) | \$ 614,053 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 523,871 | 516,942 | (6,929) | 614,053 |
| EXPENDITURES: | | | | |
| Health | 523,871 | 516,942 | 6,929 | 614,053 |
| Capital outlay | - | - | - | - |
| | 523,871 | 516,942 | 6,929 | 614,053 |
| Revenues over (under) expenditures | - | - | - | - |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | - | - | - | 20,000 |
| County appropriations - General Fund | - | - | - | - |
| Other | - | - | - | 20,000 |
| Revenues and other sources over (under) expenditures and other uses | - | - | - | 20,000 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | (130,087) | (130,087) | - | (150,087) |
| FUND BALANCE (DEFICIT) END OF YEAR | \$(130,087) | \$(130,087) | \$ - | \$(130,087) |

COUNTY OF MUSKEGON

WHITEHALL ADULT ACTIVITY SPECIAL REVENUE FUND (2224)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|----------|----------|--|----------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$60,292 | \$43,823 | \$(16,469) | \$14,130 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 1,785 | 1,785 | - |
| Reimbursements | - | - | - | - |
| | 60,292 | 45,608 | (14,684) | 14,130 |
| EXPENDITURES: | | | | |
| Health | 57,292 | 43,976 | 13,316 | 14,130 |
| Capital outlay | 3,000 | 1,632 | 1,368 | - |
| | 60,292 | 45,608 | 14,684 | 14,130 |
| 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

CLOVERVILLE ADULT ACTIVITY SPECIAL REVENUE FUND (2225)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|----------|----------|--|---------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$90,870 | \$73,552 | \$(17,318) | \$6,733 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | 1,116 | 1,116 | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 90,870 | 74,668 | (16,202) | 6,733 |
| EXPENDITURES: | | | | |
| Health | 84,870 | 71,558 | 13,312 | 4,079 |
| Capital outlay | 6,000 | 3,110 | 2,890 | 2,654 |
| | 90,870 | 74,668 | 16,202 | 6,733 |
| 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

EWP DOMESTIC VIOLENCE SPECIAL REVENUE FUND (2510)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | <u>1 9 8 1</u> | | <u>Variance -</u> | <u>1 9 8 0</u> |
|---|----------------|---------------|----------------------|----------------|
| | <u>Budget</u> | <u>Actual</u> | <u>Favorable</u> | <u>Actual</u> |
| | | | <u>(Unfavorable)</u> | |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$76,895 | \$74,063 | \$(2,832) | \$81,372 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | <u>76,895</u> | <u>74,063</u> | <u>(2,832)</u> | <u>81,372</u> |
| EXPENDITURES: | | | | |
| Public safety | 76,895 | 74,063 | 2,832 | 82,683 |
| Capital outlay | - | - | - | - |
| | <u>76,895</u> | <u>74,063</u> | <u>2,832</u> | <u>82,683</u> |
| | - | - | - | <u>(1,311)</u> |
| Revenues over (under) expenditures | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | - | - | - | - |
| County appropriations - General Fund | - | - | - | - |
| Other | - | - | - | - |
| | - | - | - | <u>(1,311)</u> |
| Revenues and other sources over | | | | |
| (under) expenditures and other uses | - | - | - | <u>1,311</u> |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | | | | |
| | - | - | - | - |
| FUND BALANCE (DEFICIT) END OF YEAR | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

COUNTY OF MUSKEGON

RIDESHARING GRANT SPECIAL REVENUE FUND (2543)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|----------|----------|----------------------------|---------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ 9,318 | \$ 7,749 | \$(1,569) | \$ - |
| Federal | 31,205 | 25,688 | (5,517) | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | 254 | 254 | - |
| | 40,523 | 33,691 | (6,832) | - |
| EXPENDITURES: | | | | |
| General County government | 39,823 | 33,581 | 6,242 | - |
| Capital outlay | 700 | 110 | 590 | - |
| | 40,523 | 33,691 | 6,832 | - |
| 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

BICYCLE USE PROMOTION SPECIAL REVENUE FUND (2544)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
 With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1981 | | Variance - | 1980 |
|--|----------|----------|----------------------------|--------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$20,000 | \$17,922 | \$(2,078) | - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 20,000 | 17,922 | (2,078) | - |
| EXPENDITURES: | | | | |
| Public safety | 20,000 | 17,922 | 2,078 | - |
| Capital outlay | - | - | - | - |
| | 20,000 | 17,922 | 2,078 | - |
| 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

HYDROELECTRIC PLANT SPECIAL REVENUE FUND (2545)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|-----------|----------|--|--------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ 10,000 | \$ 7,380 | \$ (2,620) | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 10,000 | 7,380 | (2,620) | - |
| EXPENDITURES: | | | | |
| Health | 12,149 | 9,000 | 3,149 | - |
| Capital outlay | - | - | - | - |
| | 12,149 | 9,000 | 3,149 | - |
| | (2,149) | (1,620) | 529 | - |
| Revenues over (under) expenditures | | | | |
| OTHER FINANCING SOURCES (USES): | | | | |
| Operating transfers in (out)- | 2,149 | 1,620 | (529) | - |
| County appropriations - General Fund | - | - | - | - |
| Other | 2,149 | 1,620 | (529) | - |
| Revenues and other sources over (under) expenditures and other uses | - | - | - | - |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | - | - | - | - |
| FUND BALANCE (DEFICIT) END OF YEAR | \$ - | \$ - | \$ - | \$ - |

COUNTY OF MUSKOGON

COMPREHENSIVE EMPLOYMENT TRAINING ACT SPECIAL REVENUE FUND (2740)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | | 1 9 8 0 |
|--|------------------|------------------|--|------------------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ 8,047,235 | \$ 7,227,495 | \$ (819,740) | \$ 6,819,872 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | 4,020 | 4,020 | 8,656 |
| Reimbursements | - | - | - | - |
| | <u>8,047,235</u> | <u>7,231,515</u> | <u>(815,720)</u> | <u>6,828,528</u> |
| EXPENDITURES: | | | | |
| Welfare | 7,988,252 | 7,194,822 | 793,430 | 6,792,717 |
| Capital outlay | 58,983 | 36,693 | 22,290 | 35,811 |
| | <u>8,047,235</u> | <u>7,231,515</u> | <u>815,720</u> | <u>6,828,528</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

LEAA POST SEPARATION SPECIAL REVENUE FUND (2796)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|---------------|---------------|----------------------------|---------------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| grants- | | | | |
| State | \$ 49,720 | \$ 42,672 | \$ (7,048) | \$ 47,793 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | <u>49,720</u> | <u>42,672</u> | <u>(7,048)</u> | <u>47,793</u> |
| EXPENDITURES: | | | | |
| Public safety | 49,720 | 42,672 | 7,048 | 47,793 |
| Capital outlay | - | - | - | - |
| | <u>49,720</u> | <u>42,672</u> | <u>7,048</u> | <u>47,793</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 | \$ - | \$ - | \$ - | \$ - |

COUNTY OF MUSKIEGON

EWP UNITED WAY SPECIAL REVENUE FUND (2963)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|---------|--------|----------------------------|---------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$ - | \$ - | \$ - | \$ - |
| Federal | | | | |
| Local units | 3,000 | 3,000 | - | - |
| Charges for services rendered | 5,500 | 5,500 | - | - |
| Contributions from private sources | 18,916 | 18,682 | (234) | 2,748 |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | 5,262 | 5,262 | - |
| | 27,416 | 32,444 | 5,028 | 2,748 |
| EXPENDITURES: | | | | |
| Welfare | 27,416 | 32,444 | (5,028) | 2,748 |
| Capital outlay | - | - | - | - |
| | 27,416 | 32,444 | (5,028) | 2,748 |
| 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

EDUCATIONAL LINKAGES SPECIAL REVENUE FUND (2991)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|----------|----------|--|----------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$75,757 | \$68,223 | \$(7,534) | \$25,244 |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 75,757 | 68,223 | (7,534) | 25,244 |
| EXPENDITURES: | | | | |
| Welfare | 75,757 | 68,223 | 7,534 | 25,244 |
| Capital outlay | - | - | - | - |
| | 75,757 | 68,223 | 7,534 | 25,244 |
| 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

YOUTH ENERGY EDUCATION AND EMPLOYMENT SPECIAL REVENUE FUND (2992)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 |
|--|-----------|-----------|--|
| | Budget | Actual | Actual |
| | | | Variance - Favorable (Unfavorable) |
| REVENUES: | | | |
| Grants- | | | |
| State | \$138,294 | \$135,884 | \$(2,410) |
| Federal | - | - | - |
| Local units | - | - | - |
| Charges for services rendered | - | - | - |
| Contributions from private sources | - | - | - |
| Fines and forfeitures | - | - | - |
| Investment income | - | - | - |
| Reimbursements | - | - | - |
| | 138,294 | 135,884 | (2,410) |
| EXPENDITURES: | | | |
| Welfare | 138,294 | 135,884 | 2,410 |
| Capital outlay | - | - | - |
| | 138,294 | 135,884 | 2,410 |
| 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

FEMALE EX-OFFENDER SPECIAL REVENUE FUND (2993)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | 1 9 8 0 | |
|--|----------|----------|--|--------|
| | Budget | Actual | Variance - Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | \$50,000 | \$45,851 | \$(4,149) | \$ - |
| State | - | - | - | - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 50,000 | 45,851 | (4,149) | - |
| EXPENDITURES: | | | | |
| Welfare | 50,000 | 45,851 | (4,149) | - |
| Capital outlay | - | - | - | - |
| | 50,000 | 45,851 | 4,149 | - |
| 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

OLDER WORKERS PROGRAM SPECIAL REVENUE FUND (2994)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|----------|----------|----------------------------|---------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$62,000 | \$42,520 | \$(19,480) | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 62,000 | 42,520 | (19,480) | - |
| EXPENDITURES: | | | | |
| Welfare | 62,000 | 42,520 | 19,480 | - |
| Capital outlay | - | - | - | - |
| | 62,000 | 42,520 | 19,480 | - |
| 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

REEMPLOYMENT PROGRAM SPECIAL REVENUE FUND (2995)

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

Year Ended September 30, 1981
With Comparative Actual Amounts for Year Ended September 30, 1980

| | 1 9 8 1 | | Variance - | 1 9 8 0 |
|--|-----------|-----------|----------------------------|---------|
| | Budget | Actual | Favorable (Unfavorable) | Actual |
| REVENUES: | | | | |
| Grants- | | | | |
| State | \$144,531 | \$136,879 | \$(7,652) | \$ - |
| Federal | - | - | - | - |
| Local units | - | - | - | - |
| Charges for services rendered | - | - | - | - |
| Contributions from private sources | - | - | - | - |
| Fines and forfeitures | - | - | - | - |
| Investment income | - | - | - | - |
| Reimbursements | - | - | - | - |
| | 144,531 | 136,879 | (7,652) | - |
| EXPENDITURES: | | | | |
| Welfare | 144,531 | 136,879 | 7,652 | - |
| Capital outlay | - | - | - | - |
| | 144,531 | 136,879 | 7,652 | - |
| | - | - | - | - |
| 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 MUSKOGON

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEETS

| | Year Ended December 31, 1981 | | Year Ended September 30, 1981 | | 1981 Total (Memorandum Only) | 1980 Total |
|---|------------------------------|---------------------------|-------------------------------|-----------------------|---------------------------------|-------------|
| | Psychiatric Facility (4140) | Public Improvement (4930) | Capital Improvement (4960) | Weatherization (4950) | | |
| Cash and cash investments | \$268,513 | \$131,498 | \$96,008 | \$ - | \$496,019 | \$2,888,752 |
| Accounts receivable- | - | - | - | 38,900 | 38,900 | 8,894 |
| Federal grant | - | - | - | - | - | 109,215 |
| Other | - | 12,565 | - | 6,621 | 19,186 | - |
| Due from other funds | - | 500,000 | 300,000 | - | 800,000 | 800,000 |
| Long-term note receivable | \$268,513 | \$644,063 | \$396,008 | \$45,521 | \$1,354,105 | \$3,806,861 |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| | \$ - | \$ - | \$ - | \$ 4,210 | \$ 4,210 | \$ 22,898 |
| Cash overdraft | 60,390 | 68 | - | 40,759 | 101,217 | 257,853 |
| Accounts payable | 56,800 | - | - | 552 | 57,352 | 189,334 |
| Accrued liabilities | 117,190 | 68 | - | 45,521 | 162,779 | 470,085 |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| Fund balance (deficit)- | - | 500,000 | 300,000 | - | 800,000 | 800,000 |
| Reserve for long-term note receivable | - | - | - | - | - | - |
| Unreserved- | - | - | - | - | - | - |
| Designated for Brookhaven Medical Care Facility | 151,323 | 143,995 | 110,977 | - | 110,977 | 110,977 |
| Undesignated | 151,323 | 643,995 | 396,008 | - | 1,191,326 | 2,425,799 |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| | \$268,513 | \$644,063 | \$396,008 | \$45,521 | \$1,354,105 | \$3,806,861 |
| | ===== | ===== | ===== | ===== | ===== | ===== |

LIABILITIES AND EQUITY

Cash and cash investments
Accounts receivable-
 Federal grant
 Other
Due from other funds
Long-term note receivable

Cash overdraft
Accounts payable
Accrued liabilities

Fund balance (deficit)-
 Reserve for long-term note receivable
 Unreserved-
 Designated for Brookhaven Medical Care Facility
 Undesignated

COUNTY OF MUSKOGON
CAPITAL PROJECTS FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

| | Year Ended December 31, 1981 | | Year Ended September 30, 1981 | | 1981 Total (Memorandum Only) | 1980 Total |
|---|------------------------------|---------------------------|-------------------------------|---------------------------|---------------------------------|--------------|
| | Psychiatric Facility (4140) | Public Improvement (4930) | Capital Improvement (4960) | EDA Weatherization (4950) | | |
| REVENUES: | | | | | | |
| Grants- | | | | | | |
| State | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 544 |
| Federal | - | - | - | - | - | 8,894 |
| Investment income | 133,205 | 40,357 | 3,336 | 379,906 | 176,898 | 134,887 |
| Charges for services | - | 17,957 | - | - | 17,957 | 7,591 |
| Other | - | - | - | - | - | 3,510 |
| | 133,205 | 58,314 | 3,336 | 379,906 | 574,761 | 155,426 |
| EXPENDITURES: | | | | | | |
| Capital outlay | 1,901,506 | 29,030 | - | 482,555 | 2,413,091 | 758,415 |
| Interest expense | 321,867 | 970 | - | - | 322,837 | 83,809 |
| Other services and charges | 86,634 | 11,669 | 2,424 | 19,622 | 120,349 | 233,892 |
| | 2,310,007 | 41,669 | 2,424 | 502,177 | 2,856,277 | 1,076,116 |
| Revenues over (under) expenditures | (2,176,802) | 16,645 | 912 | (122,271) | (2,281,516) | (920,690) |
| OTHER FINANCING SOURCES: | | | | | | |
| Operating transfer from other funds | - | - | - | 122,271 | 122,271 | 62,480 |
| Bond proceeds | - | - | - | - | - | 3,500,000 |
| | - | - | - | 122,271 | 122,271 | 3,562,480 |
| Revenues and other sources over (under) expenditures and other uses | (2,176,802) | 16,645 | 912 | - | (2,159,245) | 2,641,790 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | 2,328,125 | 613,555 | 395,096 | - | 3,336,776 | 694,986 |
| EQUITY TRANSFER (TO) FROM OTHER FUNDS | - | 13,795 | - | - | 13,795 | - |
| FUND BALANCE END OF YEAR | \$ 151,323 | \$ 643,995 | \$ 396,008 | \$ - | \$ 1,191,326 | \$ 3,336,776 |

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS
COMBINING BALANCE SHEETS

December 31, 1981

| | <u>Muskegon County</u> 1975 Motor Vehicle Highway (8110) | <u>Muskegon County</u> Sewage Collection and Disposal System No. 1 (8710) | <u>Muskegon County</u> Water Supply System No. 1 (8711-17-18) | <u>Muskegon County</u> Water Supply System No. 2 (8712) | <u>Muskegon County</u> Sewage Collection and Disposal System No. 1 Series II (8713) |
|---------------------------------|--|---|--|--|--|
| ASSETS | | | | | |
| Cash and cash investments | \$ - | \$ 28,955 | \$ 1,191,066 | \$ 290,450 | \$ 286,906 |
| Accounts receivable | - | 225 | - | - | - |
| Due from other funds | - | - | - | - | - |
| Grants receivable- | - | - | - | - | - |
| Federal | - | - | - | - | - |
| State | - | - | - | - | - |
| Drain assessments receivable- | 2,034 | - | - | - | - |
| Current | - | - | - | - | - |
| Deferred | 225,000 | 40,000 | 125,000 | 200,000 | 25,000 |
| Special assessments receivable- | 675,000 | 240,000 | 5,200,000 | 3,050,000 | 2,000,000 |
| Current | - | - | - | - | - |
| Deferred | \$900,000 | \$309,180 | \$ 6,516,066 | \$3,540,450 | \$2,311,906 |
| | ===== | ===== | ===== | ===== | ===== |
| | \$ - | \$ - | \$ - | \$ - | \$ - |
| LIABILITIES AND EQUITY | | | | | |
| Cash overdraft | - | - | - | - | - |
| Accounts payable | - | - | - | - | - |
| Accrued liabilities | 432 | - | - | - | - |
| Due to other funds | - | - | - | - | - |
| Bonds payable | 900,000 | 280,000 | 5,325,000 | 3,450,000 | 2,025,000 |
| Deferred revenue | - | 240,000 | 5,200,000 | 3,250,000 | 2,000,000 |
| | ===== | ===== | ===== | ===== | ===== |
| | 432 | 520,000 | 10,525,000 | 6,700,000 | 4,025,000 |
| Fund balance (deficit) | 321,273 | (210,820) | (4,008,934) | (3,159,550) | (1,713,094) |
| | ===== | ===== | ===== | ===== | ===== |
| | \$321,705 | \$309,180 | \$ 6,516,066 | \$3,540,450 | \$2,311,906 |
| | ===== | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

| | Muskegon County Sewage Collection and Disposal System No. 1 Series III (8714) | Muskegon County Water Supply System No. 3 (8715) | Muskegon County Solid Waste Management System No. 2 (8716) | Northside Water Project (8719) | Muskegon County Water Supply North Muskegon (8720) | Muskegon County Special Assessment Wastewater System No. 1 Improvement (8830) |
|---------------------------------|--|---|--|---|---|--|
| ASSETS | | | | | | |
| Cash and cash investments | \$ 264,978 | \$ - | \$ 27,827 | \$877,883 | \$ 91,591 | \$ - |
| Accounts receivable | 1,000 | - | - | - | - | - |
| Due from other funds | - | - | - | - | - | - |
| Grants receivable- | | | | | | |
| Federal | - | - | - | - | - | - |
| State | - | - | - | - | - | - |
| Drain assessments receivable- | | | | | | |
| Current | - | - | - | - | - | - |
| Special assessments receivable- | | | | | | |
| Current | 50,000 | 27,225 | 25,000 | - | 10,000 | - |
| Deferred | 1,000,000 | 163,325 | 425,000 | - | 280,000 | - |
| | <u>\$1,315,978</u> | <u>\$190,550</u> | <u>\$477,827</u> | <u>\$877,883</u> | <u>\$381,591</u> | <u>\$ -</u> |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| LIABILITIES AND EQUITY | | | | | | |
| Cash overdraft | \$ - | \$167,281 | \$ - | \$ - | \$ - | \$ - |
| Accounts payable | - | - | - | - | - | - |
| Accrued liabilities | - | - | - | - | - | - |
| Due to other funds | - | - | - | - | - | - |
| Bonds payable | 1,050,000 | 163,325 | 450,000 | - | 290,000 | - |
| Deferred revenue | 1,000,000 | - | 425,000 | - | 280,000 | - |
| | <u>2,050,000</u> | <u>330,606</u> | <u>875,000</u> | <u>-</u> | <u>570,000</u> | <u>-</u> |
| | ===== | ===== | ===== | ===== | ===== | ===== |
| Fund balance (deficit) | (734,022) | (140,056) | (397,173) | 877,883 | (188,409) | - |
| | <u>\$1,315,978</u> | <u>\$190,550</u> | <u>\$477,827</u> | <u>\$877,883</u> | <u>\$381,591</u> | <u>\$ -</u> |
| | ===== | ===== | ===== | ===== | ===== | ===== |

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS
COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

| | Muskegon County Wastewater Management System No. 1 Egelston Township Extension (8832) | Muskegon County Wastewater Management System No. 1 Muskegon Township Extension (8833) | Muskegon County Wastewater Management System No. 1 Laketon Township Extension (8834) | Muskegon County Sewage Collection and Disposal System No. 1 Series IV (8835) | Total | December 31, 1980 Total |
|---------------------------------|---|---|--|---|--------------|-------------------------------|
| ASSETS | | | | | | |
| Cash and cash investments | \$ 667,124 | \$ 914,772 | \$ 132,969 | \$ 915,420 | \$ 6,009,612 | \$ 5,511,044 |
| Accounts receivable | - | - | 32,868 | - | 1,225 | - |
| Due from other funds | - | - | - | - | 32,868 | 98,231 |
| Grants receivable- | | | | | | |
| Federal | - | - | - | - | - | 398,509 |
| State | 9,571 | 37,991 | 5,090 | 92,245 | 144,897 | 159,168 |
| Current | - | - | - | - | 2,034 | - |
| Special assessments receivable- | | | | | | |
| Current | 75,000 | 200,000 | 75,000 | 400,000 | 1,477,225 | 1,007,225 |
| Deferred | 1,925,000 | 9,300,000 | 2,650,000 | 7,650,000 | 34,558,325 | 36,020,550 |
| | \$2,676,695 | \$10,452,763 | \$2,895,927 | \$ 9,057,665 | \$42,226,186 | \$43,196,761 |
| LIABILITIES AND EQUITY | | | | | | |
| Cash overdraft | \$ - | \$ - | \$ - | \$ - | \$ 167,281 | \$ 205,184 |
| Accounts payable | - | - | 32,917 | 40,507 | 73,424 | 921,420 |
| Accrued liabilities | - | - | - | - | 432 | 597 |
| Due to other funds | - | 32,868 | - | - | 32,868 | 106,991 |
| Bonds payable | 2,000,000 | 9,500,000 | 2,725,000 | 8,050,000 | 36,045,000 | 37,160,000 |
| Deferred revenue | 1,925,000 | 9,300,000 | 2,650,000 | 7,650,000 | 34,083,325 | 35,120,550 |
| | 3,925,000 | 18,832,868 | 5,407,917 | 15,740,507 | 70,402,330 | 73,514,742 |
| Fund balance (deficit) | (1,248,305) | (8,380,105) | (2,511,990) | (6,682,842) | (28,176,144) | (30,317,981) |
| | \$2,676,695 | \$10,452,763 | \$2,895,927 | \$ 9,057,665 | \$42,226,186 | \$43,196,761 |

COUNTY OF MUSKOGON
SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Year Ended December 31, 1981

| | Muskegon County 1975 Motor Vehicle Highway (8110) | Muskegon County Sewage Collection and Disposal System No. 1 (8710) | Muskegon County Water Supply System No. 1 (8711-17-18) | Muskegon County Water Supply System No. 2 (8712) | Muskegon County Sewage Collection and Disposal System No. I Series II (8713) |
|---|---|--|---|---|---|
| REVENUES: | | | | | |
| Grants in aid of construction- | | | | | |
| Federal | \$ - | \$ - | \$ - | \$ - | \$ - |
| State | - | 40,000 | 125,000 | 200,000 | 25,000 |
| Special assessments | 39,587 | 3,629 | 151,620 | - | 35,972 |
| Investment income | 1,623 | 99 | 1,405 | 15 | 160 |
| Other | 41,210 | 43,728 | 278,025 | 200,015 | 61,132 |
| | <u>24,529</u> | <u>43,728</u> | <u>45,192</u> | <u>6,300</u> | <u>100</u> |
| EXPENDITURES: | | | | | |
| Engineering and construction costs | 24,529 | 100 | 45,192 | 6,300 | 100 |
| Other | 24,529 | 100 | 45,192 | 6,400 | 100 |
| | <u>16,681</u> | <u>43,628</u> | <u>232,833</u> | <u>193,615</u> | <u>61,032</u> |
| Revenue over (under) expenditures | 304,592 | (254,448) | (4,241,767) | (3,353,165) | (1,774,126) |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | \$321,273 | \$(210,820) | \$(4,008,934) | \$(3,159,550) | \$(1,713,094) |
| FUND BALANCE (DEFICIT) END OF YEAR | <u>-----</u> | <u>-----</u> | <u>-----</u> | <u>-----</u> | <u>-----</u> |

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE
(Continued)

Year Ended December 31, 1981

| | Muskegon County Sewage Collection and Disposal System No. 1 Series III (8714) | Muskegon County Water Supply System No. 3 (8715) | Muskegon County Solid Waste Management System No. 2 (8716) | Northside Water Project (8719) | Muskegon County North Muskegon (8720) | Muskegon County Special Assessment Wastewater System No. 1 Improvement (8830) |
|--|--|---|--|---|--|--|
| REVENUES: | | | | | | |
| Grants in aid of construction- | | | | | | |
| Federal | \$ - | \$ - | \$ - | \$ 486,468 | \$ - | \$ - |
| State | 50,000 | 27,225 | 25,000 | - | 20,000 | - |
| Special assessments | 33,219 | 10,889 | 3,496 | 77,865 | 16,550 | 781 |
| Investment income | 272 | - | 83 | 539,510 | - | - |
| Other | 83,491 | 38,114 | 28,579 | 1,103,843 | 36,550 | 781 |
| EXPENDITURES: | | | | | | |
| Engineering and construction costs | - | - | - | 198,637 | 217,708 | - |
| Other | 100 | 211 | 381 | 39,204 | 7,251 | 21,803 |
| | 100 | 211 | 381 | 237,841 | 224,959 | 21,803 |
| Revenues over (under) expenditures | 83,391 | 37,903 | 28,198 | 866,002 | (188,409) | (21,022) |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | (817,413) | (177,959) | (425,371) | 11,881 | - | 21,022 |
| FUND BALANCE (DEFICIT) END OF YEAR | \$(734,022) | \$(140,056) | \$(397,173) | \$ 877,883 | \$(188,409) | \$ - |

COUNTY OF MUSKEGON
SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE
(Continued)

Year Ended December 31, 1981

| | Year Ended December 31, 1981 | | | | December 31, 1980 |
|--|---|---|--|--|----------------------|
| | Muskegon County Wastewater Management System No. 1 Egelston Township Extension (8832) | Muskegon County Wastewater Management System No. 1 Muskegon Township Extension (8833) | Muskegon County Wastewater Management System No. 1 Laketon Township Extension (8834) | Muskegon County Wastewater Management System No. 1 Muskegon County Sewage Collection and Disposal System No. 1 Series IV (8835) | Total |
| REVENUES: | | | | | |
| Grants in aid of construction- | | | | | |
| Federal | \$ 51,310 | \$ - | \$ (18,362) | \$ 77,708 | \$ 110,656 |
| State | 3,421 | - | (1,757) | 6,713 | 494,845 |
| Special assessments | 150,000 | 200,000 | 75,000 | 400,000 | 1,337,225 |
| Investment income | 79,676 | 116,862 | 25,703 | 119,623 | 715,472 |
| Other | 20,940 | 21,888 | 4,597 | 106,206 | 696,798 |
| | 305,347 | 338,750 | 85,181 | 710,250 | 3,354,996 |
| EXPENDITURES: | | | | | |
| Engineering and construction costs | 76,189 | 125,038 | 204,202 | 243,095 | 1,110,161 |
| Other | 1,712 | 519 | 788 | - | 102,998 |
| | 77,901 | 125,557 | 204,990 | 243,095 | 1,213,159 |
| Revenue over (under) expenditures | 227,446 | 213,193 | (119,809) | 467,155 | 2,141,837 |
| FUND BALANCE (DEFICIT) BEGINNING OF YEAR | (1,475,751) | (8,593,298) | (2,392,181) | (7,149,997) | (30,317,981) |
| FUND BALANCE (DEFICIT) END OF YEAR | \$(1,248,305) | \$(8,380,105) | \$(2,511,990) | \$(6,682,842) | \$(28,176,144) |

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING BALANCE SHEETS

December 31, 1981

| ASSETS | December 31, 1981 | | | | | December 31, 1980 Total |
|---|-------------------------------|------------------------|--------------------------------|-------------------------------------|--|-------------------------------|
| | Solid Waste Management (5710) | Fly Ash Program (5711) | Muskegon County Airport (5810) | Muskegon Area Transit System (5880) | Muskegon County Wastewater Management System - Number One (5920) | |
| CURRENT ASSETS: | | | | | | |
| Cash and cash investments | \$ 50 | \$ 26,401 | \$ 250 | \$ 157,241 | \$ 350 | \$ 184,292 |
| Accounts receivable | 39,644 | 31,486 | 9,646 | 88,950 | 1,355,438 | 1,525,164 |
| Inventories | 50,973 | - | - | - | 140,332 | 191,305 |
| Prepaid expenses | - | - | 4,809 | 16,730 | 134,919 | 156,458 |
| Restricted assets available for debt service | - | - | - | - | 873,063 | 873,063 |
| Total current assets | 90,667 | 57,887 | 14,705 | 262,921 | 2,504,102 | 2,930,282 |
| PROPERTY AND EQUIPMENT AT COST: | | | | | | |
| In service- | | | | | | |
| Land | - | - | - | - | - | - |
| Land improvements | 257,063 | 14,569 | 2,268,275 | - | 6,662,228 | 8,930,503 |
| Lagoons | - | - | 2,296,234 | - | 1,649,763 | 4,217,629 |
| Buildings | 3,096 | 3,096 | 1,881,551 | - | 9,517,671 | 9,517,671 |
| Machinery and equipment | 168,875 | 94,466 | 407,416 | 309,214 | 1,587,321 | 3,475,064 |
| Wastewater collection and distribution system | - | - | - | - | 2,824,797 | 3,804,768 |
| Capitalized interest and engineering costs | - | - | - | - | 18,653,214 | 18,653,214 |
| Less - Accumulated depreciation | (47,676) | (27,171) | (2,738,788) | (221,857) | (9,761,947) | (12,797,439) |
| Construction in progress | 381,358 | 84,960 | 4,114,688 | 87,357 | 34,375,978 | 39,044,341 |
| RESTRICTED ASSETS | - | - | - | - | 1,503,002 | 1,503,002 |
| OTHER ASSETS | 381,358 | 84,960 | 4,114,688 | 87,357 | 35,878,980 | 40,547,343 |
| | - | - | - | - | 367,339 | 367,339 |
| | - | - | - | - | 98,946 | 98,946 |
| Total | \$472,025 | \$142,847 | \$4,129,393 | \$350,278 | \$38,849,367 | \$44,197,319 |

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1981

| | Solid Waste Management (5710) | Fly Ash Program (5711) | Muskegon County Airport (5810) | Muskegon Area Transit System (5880) | Muskegon County Wastewater Management System - Number One (5920) | Total | December 31, 1980 Total |
|--|-------------------------------|------------------------|--------------------------------|-------------------------------------|--|--------------|-------------------------|
| | \$380,278 | \$ - | \$ 50,378 | \$ - | \$ 1,711,462 | \$ 2,142,118 | \$ 2,136,935 |
| | 23,000 | - | 11,997 | 5,403 | 513,367 | 536,367 | 513,000 |
| | - | - | 3,927 | 132,275 | 270,942 | 288,342 | 184,132 |
| | 2,399 | 76,118 | 32,192 | 27,446 | 140,483 | 276,685 | 163,558 |
| | 405,677 | 76,118 | 98,494 | 165,124 | 554,157 | 692,312 | 656,827 |
| | 5,831 | - | - | - | 3,190,411 | 3,935,824 | 3,654,452 |
| | - | - | - | - | 12,450,000 | 12,455,831 | 12,992,171 |
| | - | - | - | - | 367,339 | 367,339 | 257,566 |
| | - | - | 6,655,788 | 405,427 | 32,408,978 | 39,470,193 | 38,488,075 |
| | - | - | (2,583,180) | (220,273) | (8,885,898) | (11,689,351) | (10,457,121) |
| | - | - | 4,072,608 | 185,154 | 23,523,080 | 27,780,842 | 28,030,954 |
| | 60,517 | 62,659 | (41,709) | - | - | 62,659 | 35,084 |
| | 60,517 | 4,070 | (41,709) | - | (681,463) | (658,585) | (772,908) |
| | \$472,025 | \$142,847 | \$4,129,393 | \$350,278 | \$38,849,367 | \$43,943,910 | \$44,197,319 |

LIABILITIES AND EQUITY

CURRENT LIABILITIES:

Cash overdraft
 Current portion of long-term debt
 Accounts payable
 Advances payable
 Accrued liabilities

Total current liabilities

LONG-TERM DEBT

RESERVE FOR DEBT SERVICE

CONTRIBUTIONS IN AID OF CONSTRUCTION:

Capital contributed
 Less - accumulated amortization

RETAINED EARNINGS (DEFICIT)-

Appropriated
 Unappropriated

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING STATEMENTS OF RETAINED EARNINGS AND

CONTRIBUTIONS IN AID OF CONSTRUCTION

Year Ended December 31, 1981

| | Muskegon County | | | | | December 31, |
|---|-------------------------------|------------------------|--------------------------------|-------------------------------------|--|---------------|
| | Solid Waste Management (5710) | Fly Ash Program (5711) | Muskegon County Airport (5810) | Muskegon Area Transit System (5880) | Wastewater Management System - Number One (5920) | Total |
| STATEMENTS OF RETAINED EARNINGS | | | | | | |
| RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR | \$ 95,374 | \$ - | \$ (11,321) | \$ - | \$ (821,877) | \$ (737,824) |
| Net income (loss) transferred to retained earnings | 27,802 | 79,070 | (30,388) | - | 250,187 | (180,468) |
| Transfer (to) from reserve for debt service | - | - | - | - | (109,773) | (48,964) |
| Transfer from general fund | (62,659) | 62,659 | - | - | - | 115,195 |
| Equity transfer (to) from other funds | | | | | | - |
| RETAINED EARNINGS (DEFICIT) END OF YEAR | \$ 60,517 | \$ 141,729 | \$ (41,709) | \$ - | \$ (681,463) | \$ (737,824) |
| STATEMENTS OF CONTRIBUTIONS IN AID OF CONSTRUCTION | | | | | | |
| CONTRIBUTIONS IN AID OF CONSTRUCTION BEGINNING OF YEAR | \$ - | \$ - | \$ 4,127,228 | \$ 226,679 | \$ 23,677,047 | \$ 28,030,954 |
| Current year contributions | - | - | 78,610 | 3,463 | 899,821 | 981,894 |
| Depreciation and amortization on fixed assets acquired through contributions in aid of construction | - | - | (133,230) | (44,988) | (1,053,788) | (1,232,006) |
| CONTRIBUTIONS IN AID OF CONSTRUCTION END OF YEAR | \$ - | \$ - | \$ 4,072,608 | \$ 185,154 | \$ 23,523,080 | \$ 27,780,842 |
| | | | | | | \$ 28,030,954 |

COUNTY OF MUSKEGON
ENTERPRISE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION

Year Ended December 31, 1981

| | Muskegon County | | | | | December 31, 1980 Total |
|--|--|------------------------------|---|---|--|-------------------------------|
| | Solid Waste Management (5710) | Fly Ash Program (5711) | Muskegon County Airport (5810) | Muskegon Area Transit System (5880) | Muskegon County Wastewater Management System - Number One (5920) | Total |
| SOURCES OF WORKING CAPITAL: | | | | | | |
| Operations- | | | | | | |
| Net income (loss) | \$ 27,802 | \$ 4,070 | \$ (163,618) | \$ (44,988) | \$ (803,601) | \$ (980,335) |
| Add expenses not requiring an outlay of working capital- depreciation and amortization | 27,826 | 18,390 | 138,082 | 45,212 | 1,309,408 | 1,495,168 |
| Working capital provided from (used for) operations | 55,628 | 22,460 | (25,536) | 224 | 505,807 | 46,339 |
| Contributions in aid of construction Retirement (transfer) of property and equipment | - | - | 78,610 | 3,463 | 899,821 | 624,361 |
| Issuance of long-term debt | 88,782 | - | 4,464 | 102 | 58,786 | 29,735 |
| Transfer from General fund | - | - | - | - | - | 64,552 |
| Transfer of equity | (62,659) | 62,659 | - | - | - | 115,195 |
| Total working capital provided | 81,751 | 85,119 | 57,538 | 3,789 | 1,464,414 | 880,182 |
| USES OF WORKING CAPITAL: | | | | | | |
| Additions to property and equipment | 10,967 | 103,350 | 84,781 | 3,463 | 984,588 | 833,657 |
| Increase (decrease) in restricted assets | - | - | - | - | 109,773 | 48,963 |
| Decrease in long-term debt | 23,075 | - | - | - | 513,265 | 543,552 |
| Total working capital used | 34,042 | 103,350 | 84,781 | 3,463 | 1,607,626 | 1,426,172 |
| Net increase (decrease) in working capital | \$ 47,709 | \$ (18,231) | \$ (27,243) | \$ 326 | \$ (143,212) | \$ (545,990) |

COUNTY OF MUSKOGON
ENTERPRISE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

Year Ended December 31, 1981

| | Muskegon County | | | | | December 31, 1980 |
|--|-------------------------------|------------------------|--------------------------------|-------------------------------------|--|----------------------|
| | Solid Waste Management (5710) | Fly Ash Program (5711) | Muskegon County Airport (5810) | Muskegon Area Transit System (5880) | Wastewater Management System - Number One (5920) | Total |
| | \$ - | \$ 26,401 | \$ - | \$ 157,091 | \$ (931) | \$ 182,561 |
| | (71,528) | 31,486 | (26,234) | (283,462) | 188,404 | (161,334) |
| | 8,880 | - | - | - | 13,117 | 21,997 |
| | - | - | - | (1,678) | 88,425 | 86,747 |
| | - | - | - | - | 10,750 | 10,750 |
| | (62,648) | 57,887 | (26,234) | (128,049) | 299,765 | 140,721 |
| | 109,395 | - | (7,647) | 238,158 | (345,089) | (5,183) |
| | (2,000) | - | (8,254) | (2,412) | (21,367) | (23,367) |
| | - | - | 2,560 | (115,687) | (93,544) | (104,210) |
| | 2,962 | (76,118) | 12,332 | 8,316 | 17,023 | (113,127) |
| | 110,357 | (76,118) | (1,009) | 128,375 | (442,977) | (35,485) |
| | \$ 47,709 | \$ (18,231) | \$ (27,243) | \$ 326 | \$ (143,212) | \$ (140,651) |
| | | | | | | \$ (545,990) |

CHANGES IN COMPONENTS OF WORKING CAPITAL:

| | |
|--|--|
| Increase (decrease) in current assets- | |
| Cash and cash investments | |
| Accounts receivable | |
| Inventories | |
| Prepaid expenses | |
| Restricted assets available for debt service | |
| (Increase) decrease in current liabilities- | |
| Cash overdraft | |
| Current portion of long-term debt | |
| Accounts payable | |
| Advances payable | |
| Accrued liabilities | |

Net increase (decrease) in working capital

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COUNTY OF MUSKOGEE
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENSES
AND OPERATING TRANSFERS

Year Ended December 31, 1981

| | 1977 | 1978 | 1979 | 1980 | 1981 | December 31, 1980 |
|--|--|--|--|--|--|----------------------|
| Drain Revolving (6010) | Delinquent Tax Revolving (6167) | Delinquent Tax Revolving (6168) | Delinquent Tax Revolving (6169) | Delinquent Tax Revolving (6170) | Delinquent Tax Revolving (6171) | Total |
| OPERATING REVENUES: | | | | | | |
| Penalties and interest on delinquent taxes | \$ (5,884) | \$ 84,017 | \$ 294,990 | \$ 862,181 | \$ 92 | \$ 934,474 |
| Intragovernmental revenues | - | - | - | - | - | 1,883,271 |
| Other | - | 9,847 | 864 | - | - | 122,944 |
| | (4,330) | 93,864 | 295,854 | 862,181 | 92 | 2,940,689 |
| OPERATING EXPENSES: | | | | | | |
| Salaries and fringes | - | - | - | - | - | 71,314 |
| Supplies and other operating expenses | - | - | - | 10,760 | - | 46,944 |
| Cost of materials used | - | - | - | - | - | 233,961 |
| Insurance benefits and claims | - | - | - | - | - | 518,997 |
| Insurance premiums | - | 21,635 | 243,753 | 416,947 | - | 1,179,175 |
| Interest expense | - | 21,635 | 243,753 | 427,707 | - | 807,366 |
| | (25,965) | (31,167) | 52,101 | 434,474 | 92 | 2,857,757 |
| Operating income (loss) | - | 295,158 | 164,225 | 449,957 | 81 | 427,173 |
| INVESTMENT INCOME | - | - | - | - | - | 1,233,034 |
| NET INCOME | \$ 85,069 | \$ 263,991 | \$ 216,326 | \$ 884,431 | \$ 173 | \$ 1,660,207 |
| | | | | | | \$ 1,201,035 |

COUNTY OF MUSKOGEE
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF RETAINED EARNINGS

| | Year Ended December 31, 1981 | | | | | | December 31, 1980 Total |
|--|------------------------------|--------------|------------|------------|--------|--------------|-------------------------------|
| | 1977 | 1978 | 1979 | 1980 | 1981 | Total | |
| Drain Revolving (6010) | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Delinquent Tax Revolving (6167) | \$ 745,815 | \$ 788,860 | \$ 651,732 | \$ 207 | \$ - | \$ - | \$ 2,186,414 |
| Delinquent Tax Revolving (6168) | - | 263,991 | 216,326 | 884,431 | 173 | - | 1,368,921 |
| Delinquent Tax Revolving (6169) | - | - | - | - | - | - | - |
| Central Stores (6330) | - | - | - | - | - | \$ 14,483 | \$ 14,483 |
| Insurance (6770) | - | - | - | - | - | \$ 1,193,439 | \$ 1,193,439 |
| Net income | - | - | - | - | - | 5,492 | 5,492 |
| Residual equity transfer to General Fund | - | - | - | - | - | - | - |
| RETAINED EARNINGS BEGINNING OF YEAR | \$ - | \$ 1,052,851 | \$ 868,058 | \$ 884,638 | \$ 173 | \$ 19,975 | \$ 4,223,859 |
| RETAINED EARNINGS END OF YEAR | \$ - | \$ 1,052,851 | \$ 868,058 | \$ 884,638 | \$ 173 | \$ 19,975 | \$ 3,394,536 |

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION

Year Ended December 31, 1981

| | 1977 | 1978 | 1979 | 1980 |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|
| | Delinquent Tax Revolving (6167) | Delinquent Tax Revolving (6168) | Delinquent Tax Revolving (6169) | Delinquent Tax Revolving (6170) |
| Drain Revolving (6010) | \$ - | \$ - | \$ - | \$ - |
| Operations- | | | | |
| Net income | \$ 85,069 | \$ 263,991 | \$ 216,326 | \$ 884,431 |
| Issuance of tax anticipation notes | - | - | - | 8,500,000 |
| Decrease in delinquent taxes receivable | - | 382,407 | 1,044,703 | 5,427,838 |
| Total working capital provided | 85,069 | 646,398 | 1,261,029 | 14,812,269 |
| USES OF WORKING CAPITAL: | | | | |
| Increase (decrease) in interest and penalties receivable on delinquent taxes | - | (86,000) | (86,000) | 293,000 |
| Settlement of delinquent taxes with other governmental units | - | - | - | 7,521,403 |
| Residual equity transfer to General Fund | 830,884 | - | - | - |
| Decrease in long-term debt | - | 1,730,000 | 1,750,000 | 3,500,000 |
| Decrease in long-term advance from General Fund | - | - | - | - |
| Total working capital used | 830,884 | 1,644,000 | 1,664,000 | 11,314,403 |
| Net increase (decrease) in working capital | \$ (745,815) | \$ (997,602) | \$ (402,971) | \$ 3,497,866 |

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

| | Year Ended December 31, 1981 | | | | |
|--|---------------------------------|---------------------------------|---------------------------------|---------------------------------|-------------|
| | 1977 | 1978 | 1979 | 1980 | |
| | Delinquent Tax Revolving (6167) | Delinquent Tax Revolving (6168) | Delinquent Tax Revolving (6169) | Delinquent Tax Revolving (6170) | |
| Drain Revolving (6010) | \$2,034 | \$ (1,856,736) | \$ (159,098) | \$ (1,380,289) | \$5,089,363 |
| Accounts receivable | (2,034) | - | - | - | - |
| Unlevied assessments receivable | - | (226,812) | (737,627) | (310,098) | 2,093,565 |
| Current portion of delinquent taxes receivable | - | (73,000) | (138,000) | 106,000 | 293,000 |
| Current portion of interest and penalties receivable on delinquent taxes | - | - | - | - | - |
| Due from other funds | - | - | - | - | - |
| Inventories | - | (2,156,548) | (1,034,725) | (1,584,387) | 7,475,928 |
| (Increase) decrease in current liabilities- | | | | | |
| Cash overdraft | - | 1,400,000 | 20,000 | 1,150,000 | (3,500,000) |
| Current portion of tax anticipation notes payable | - | - | - | - | 3,192 |
| Accounts payable | - | 10,733 | 17,123 | 31,416 | (481,254) |
| Accrued interest payable | - | - | - | - | - |
| Accrued workers' compensation | - | 1,410,733 | 37,123 | 1,181,416 | (3,978,062) |
| Net increase (decrease) in working capital | \$ - | \$ (745,815) | \$ (997,602) | \$ (402,971) | \$3,497,866 |

COUNTY OF MUSKEGON
INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

| | Year Ended December 31, 1981 | | | | December 31, 1980 |
|--|--|-----------------------------|---------------------|--------------|----------------------|
| | 1981 Delinquent Tax Revolving (6171) | Central Stores (6330) | Insurance (6770) | Total | Total |
| SOURCES OF WORKING CAPITAL: | | | | | |
| Operations- | | | | | |
| Net income | \$173 | \$5,492 | \$204,725 | \$ 1,660,207 | \$ 1,201,035 |
| Issuance of tax anticipation notes | - | - | - | 8,500,000 | 5,800,000 |
| Decrease in delinquent taxes receivable | - | - | - | 6,854,948 | 5,340,465 |
| Total working capital provided | 173 | 5,492 | 204,725 | 17,015,155 | 12,341,500 |
| USES OF WORKING CAPITAL: | | | | | |
| Increase (decrease) in interest and penalties receivable on delinquent taxes | - | - | - | 121,000 | 13,480 |
| Settlement of delinquent taxes with other governmental units | - | - | - | 7,521,403 | 5,803,220 |
| Residual equity transfer to General Fund | - | - | - | 830,884 | 675,498 |
| Decrease in long-term debt | - | - | - | 6,980,000 | 6,050,000 |
| Decrease in long-term advance from General Fund | - | - | - | - | 20,000 |
| Total working capital used | - | - | - | 15,453,287 | 12,562,198 |
| Net increase (decrease) in working capital | \$173 | \$5,492 | \$204,725 | \$ 1,561,868 | \$ (220,698) |

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

| | Year Ended December 31, 1981 | | | | December 31, |
|--|------------------------------|-----------------------|------------------|-------------|--------------|
| | 1981 | Central Stores (6330) | Insurance (6770) | Total | 1980 Total |
| CHANGES IN COMPONENTS OF WORKING CAPITAL: | | | | | |
| Increase (decrease) in current assets- | | | | | |
| Cash and cash investments | \$2,389 | \$9,594 | \$280,954 | \$1,988,211 | \$ 549,163 |
| Accounts receivable | - | (3,344) | (107,095) | (110,439) | 94,167 |
| Unlevied assessments receivable | - | - | - | (2,034) | (10,500) |
| Current portion of delinquent taxes receivable | (2,216) | - | - | 816,812 | 352,930 |
| Current portion of interest and penalties receivable on delinquent taxes | - | - | - | 188,000 | 222,520 |
| Due from other funds | - | 243 | 42 | 285 | - |
| Inventories | - | (634) | - | (634) | 5,203 |
| | 173 | 5,859 | 173,901 | 2,880,201 | 1,213,483 |
| | | | | | |
| (Increase) decrease in current liabilities- | | | | | |
| Cash overdraft | - | - | - | - | 4,012 |
| Current portion of tax anticipation notes payable | - | - | - | (930,000) | (1,210,000) |
| Accounts payable | - | (367) | 12,247 | 15,072 | (83,225) |
| Accrued interest payable | - | - | - | (421,982) | (24,879) |
| Accrued workers' compensation | - | - | 18,577 | 18,577 | (120,089) |
| | - | (367) | 30,824 | (1,318,333) | (1,434,181) |
| | | | | | |
| Net increase (decrease) in working capital | \$ 173 | \$5,492 | \$204,725 | \$1,561,868 | \$ (220,698) |

COUNTY OF MUSKEGON
TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEETS

December 31, 1981

| | December 31, 1981 | | | | | December 31, 1980 |
|--|-------------------------------|-----------------------------|---|---|------------------------------------|----------------------|
| | Trust and Agency (7010) | Cemetery Trust (7110) | Medical Care Facility Endowment (7150) | Cooperative Extension Trust (7160) | Library Penal Fine (7210) | Total |
| | \$1,194,504 | \$16,153 | \$57,359 | \$5,584 | \$78,198 | \$1,351,798 |
| | 9,111 | - | - | - | - | 9,111 |
| | \$1,203,615 | \$16,153 | \$57,359 | \$5,584 | \$78,198 | \$1,360,909 |
| | \$ 650,327 | - | - | - | - | \$ 650,327 |
| | 21,676 | - | - | - | - | 21,676 |
| | 249,899 | - | - | - | - | 249,899 |
| | 11,469 | - | - | - | - | 11,469 |
| | 162,128 | 16,153 | 57,359 | - | - | 235,640 |
| | 108,116 | - | - | 5,584 | 78,198 | 191,898 |
| | \$1,203,615 | \$16,153 | \$57,359 | \$5,584 | \$78,198 | \$1,360,909 |
| | \$ 558,515 | - | - | - | - | \$ 558,515 |
| | 24,367 | - | - | - | - | 24,367 |
| | 199,531 | - | - | - | - | 199,531 |
| | 9,276 | - | - | - | - | 9,276 |
| | 216,134 | - | - | - | - | 216,134 |
| | 142,537 | - | - | - | - | 142,537 |
| | \$1,150,360 | \$16,153 | \$57,359 | \$5,584 | \$78,198 | \$1,150,360 |

A S S E T S

Cash and cash investments
Accounts receivable

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

| | Balance January 1, 1981 | Additions | Deductions | Balance December 31, 1981 |
|--|----------------------------|---------------|---------------|------------------------------|
| <u>TRUST AND AGENCY FUND</u> | | | | |
| ASSETS: | | | | |
| Cash and cash investments | \$ 936,700 | \$ 33,221,281 | \$ 32,963,477 | \$ 1,194,504 |
| Accounts receivable | 27,200 | 993,576 | 1,011,665 | 9,111 |
| | ----- | ----- | ----- | ----- |
| | \$ 963,900 | \$ 34,214,857 | \$ 33,975,142 | \$ 1,203,615 |
| | ----- | ----- | ----- | ----- |
| LIABILITIES: | | | | |
| Undistributed taxes- | | | | |
| Current | \$ 558,515 | \$ 15,653,605 | \$ 15,561,793 | \$ 650,327 |
| Delinquent | 24,367 | 444,121 | 446,812 | 21,676 |
| Due to State of Michigan | 199,531 | 2,765,139 | 2,714,771 | 249,899 |
| Fines and fees due to local municipalities and libraries | 9,276 | 408,207 | 406,014 | 11,469 |
| Trust deposits | 151,455 | 675,787 | 665,114 | 162,128 |
| Unallocated receipts | 20,756 | 17,147,679 | 17,060,319 | 108,116 |
| | ----- | ----- | ----- | ----- |
| | \$ 963,900 | \$ 37,094,538 | \$ 36,854,823 | \$ 1,203,615 |
| | ----- | ----- | ----- | ----- |
| <u>CEMETERY TRUST</u> | | | | |
| ASSETS: | | | | |
| Cash and cash investments | \$ 14,478 | \$ 28,387 | \$ 26,712 | \$ 16,153 |
| | ----- | ----- | ----- | ----- |
| LIABILITIES: | | | | |
| Trust deposits | \$ 14,478 | \$ 1,981 | \$ 306 | \$ 16,153 |
| | ----- | ----- | ----- | ----- |
| <u>MEDICAL CARE FACILITY ENDOWMENT</u> | | | | |
| ASSETS: | | | | |
| Cash and cash investments | \$ 50,201 | \$ 166,667 | \$ 159,509 | \$ 57,359 |
| | ----- | ----- | ----- | ----- |
| LIABILITIES: | | | | |
| Trust deposits | \$ 50,201 | \$ 7,158 | \$ - | \$ 57,359 |
| | ----- | ----- | ----- | ----- |

COUNTY OF MUSKEGON

TRUST AND AGENCY FUNDS

COMBINING STATEMENTS OF CHANGES IN

ASSETS AND LIABILITIES

(Continued)

| | Balance January 1, 1981 | Additions | Deductions | Balance December 31, 1981 |
|--|----------------------------|---------------|---------------|------------------------------|
| <u>COOPERATIVE EXTENSION TRUST</u> | | | | |
| ASSETS: | | | | |
| Cash and cash investments | \$ 6,790 | \$ 8,073 | \$ 9,279 | \$ 5,584 |
| LIABILITIES: | | | | |
| Unallocated receipts | \$ 6,790 | \$ 8,190 | \$ 9,396 | \$ 5,584 |
| <u>LIBRARY PENAL FINE FUND</u> | | | | |
| ASSETS: | | | | |
| Cash and cash investments | \$ 114,991 | \$ 175,176 | \$ 211,969 | \$ 78,198 |
| LIABILITIES: | | | | |
| Unallocated receipts | \$ 114,991 | \$ 175,086 | \$ 211,879 | \$ 78,198 |
| <u>TOTALS - ALL TRUST AND AGENCY FUNDS</u> | | | | |
| ASSETS: | | | | |
| Cash and cash investments | \$ 1,123,160 | \$ 33,599,584 | \$ 33,370,946 | \$ 1,351,798 |
| Accounts receivable | 27,200 | 993,576 | 1,011,665 | 9,111 |
| LIABILITIES: | | | | |
| Unallocated receipts | \$ 1,150,360 | \$ 34,593,160 | \$ 34,382,611 | \$ 1,360,909 |
| Unallocated receipts | \$ 558,515 | \$ 15,653,605 | \$ 15,561,793 | \$ 650,327 |
| Current | 24,367 | 444,121 | 446,812 | 21,676 |
| Delinquent | 199,531 | 2,765,139 | 2,714,771 | 249,899 |
| Due to State of Michigan | 9,276 | 408,207 | 406,014 | 11,469 |
| Fines and fees due to local municipalities and libraries | 216,134 | 684,926 | 665,420 | 235,640 |
| Trust deposits | 142,537 | 17,330,955 | 17,281,594 | 191,898 |
| Unallocated receipts | \$ 1,150,360 | \$ 37,286,953 | \$ 37,076,404 | \$ 1,360,909 |

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COUNTY OF MUSKIEGON
GENERAL FUND EXPENDITURES BY FUNCTION*

TEN YEARS ENDED DECEMBER 31, 1981

(Unaudited)

| Year Ended December 31 | Legislative | Judicial | General County Government | Public Safety | Health | Welfare | Cultural | Recreation | Other | Total |
|------------------------|-------------|------------|---------------------------|---------------|------------|--------------|-----------|------------|------------|--------------|
| 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 | 3,688,568 | 2,818,452 | 1,278,056 | 763,477 | 279,409 | 24,250 | 34,579 | 11,166,716 |
| 1981 | 152,607 | 2,415,532 | 3,776,474 | 3,057,394 | 1,465,907 | 630,845 | 282,523 | 27,500 | 3,438 | 11,812,220 |

* Includes operating transfers to other funds.

COUNTY OF MUSKEGON

SUMMARY OF GENERAL FUND REVENUES
AND RESIDUAL EQUITY TRANSFER

TEN YEARS ENDED DECEMBER 31, 1981

(Unaudited)

| Year Ended December 31 | Taxes | Licenses and Permits | Fines and Forfeits | Use of Money and Property | Inter-Governmental Revenue | Current Services | Sales | Reimbursements | Miscellaneous | Refunds | Totals | Residual Equity Transfer* |
|------------------------|-------------|----------------------|--------------------|---------------------------|----------------------------|------------------|---------|----------------|---------------|---------|-------------|---------------------------|
| 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 | 967,641 | 1,262,653 | 730,845 | 412,107 | 444,634 | - | - | 10,505,252 | 675,498 |
| 1981 | 7,035,234** | 130,021 | 288,032 | 1,310,606 | 1,238,168 | 784,175 | 341,460 | 144,584 | - | - | 11,272,280 | 830,884 |

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

** The State of Michigan enacted a tax limitation amendment (Headlee Amendment) in 1979. The effect on Muskegon County 1981 millage rate is zero. Therefore, the millage rate remains at 6.2.

COUNTY OF MUSKEGON
PROPERTY TAX LEVIES AND COLLECTIONS

TEN YEARS ENDED DECEMBER 31, 1981

(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 |
|------------------------|----------------|-------------------------|---------------------------|----------------------------|-----------------------|--------------------------------------|------------------------------|---|
| 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 | 6,407,042 | 5,539,238 | 86.45 | 375,106 | 5,914,344 | 92.31 | 492,698 | 7.69 |
| 1981 | 7,387,638 | * | * | * | * | * | * | * |

* Tax collections are not received from other local units until after December 31, 1981 and are not delinquent until March 1, 1982.

COUNTY OF MUSKEGON
ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

TEN YEARS ENDED DECEMBER 31, 1981

(Unaudited)

| Year Ended December 31 | Real Property | | Personal Property | Total* Equalized Value |
|---------------------------|---------------|----------------|------------------------------|------------------------------|
| | Assessed | Equalized | Assessed and Equalized | |
| 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 | 533,098,150 | 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 |
| 1981 | 999,297,456 | 1,060,805,962 | 132,250,963 | 1,193,056,925 |

* 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 VALUE, CONSTRUCTION, AND BANK DEPOSITS

Last Six Fiscal Years

(Unaudited)

| | <u>New Commercial Construction Value</u> | <u>New Residential Construction Value</u> | <u>Bank Deposits</u> | <u>True Cash Property Value</u> |
|------|--|---|--------------------------|---|
| 1976 | \$13,242,751 | \$45,795,953 | \$56,920,723 | \$1,230,029,370 |
| 1977 | 22,076,956 | 30,576,896 | 57,201,830 | 1,325,117,668 |
| 1978 | 18,371,995 | 23,177,118 | 93,568,400 | 1,432,653,986 |
| 1979 | 21,945,920 | 34,049,631 | 81,253,973 | 1,657,946,772 |
| 1980 | 26,436,554 | 44,794,127 | 74,721,625 | 1,859,551,900 |
| 1981 | 14,300,589 | 28,664,811 | 79,899,793 | 2,122,202,100 |

COUNTY OF MUSKEGON

PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS

TEN YEARS ENDED DECEMBER 31, 1981

(Unaudited)

| Year Ended December 31 | City and Villages | Intermediate and Special Education School District | County | TAX RATES | | |
|---------------------------|-------------------------|---|-------------|--------------------------------------|--------------|--|
| | | | | Township and Community College | Total | |
| 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 | 3.68 | 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 | |
| 1981 | 8.10 | 36.71 | 6.40 | 3.78 | 54.99 | |
| TAX LEVIES | | | | | | |
| 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 | |
| 1981 | 9,657,407 | 43,795,551 | 7,635,560 | 4,517,287 | 65,605,805 | |

COUNTY OF MUSKEGON

RATIO OF NET GENERAL BONDED DEBT TO

EQUALIZED VALUE AND NET BONDED DEBT PER CAPITA

TEN YEARS ENDED DECEMBER 31, 1981

(Unaudited)

| <u>Year Ended December 31</u> | <u>Population</u> | <u>Equalized Value</u> | <u>Net Bonded Debt</u> | <u>Ratio of Bonded Debt to Equalized Value</u> | <u>Net Bonded Debt Per Capita</u> |
|-----------------------------------|-------------------|----------------------------|----------------------------|--|---|
| 1972 | 157,426x | \$ 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 | 157,589* | 1,053,811,830 | - | - | - |
| 1981 | 157,589 | 1,193,056,925 | - | - | - |

* Based on 1980 Census

x Based on 1970 Census

COUNTY OF MUSKEGON
STATEMENT OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 1981

(Unaudited)

| | <u>Net Debt Outstanding</u> | <u>Percentage Applicable to this Governmental Unit</u> | <u>Share of Debt</u> |
|--|---------------------------------|--|--------------------------|
| County at large | \$ 16,630,000 | 100% | \$ 16,630,000 |
| School districts | 27,099,680 | 97 | 26,286,690 |
| Cities and villages | 7,870,000 | 100 | 7,870,000 |
| Townships | 355,000 | 100 | 355,000 |
| County issued bonds paid by local municipalities | 49,435,000 | 100 | 49,435,000 |
| Muskegon Community College and Intermediate School Districts | 529,882 | 100 | 529,882 |
| | <u>-----</u> | | <u>-----</u> |
| | <u>\$101,919,562</u> | | <u>\$101,106,572</u> |
| | <u>=====</u> | | <u>=====</u> |

COUNTY OF MUSKEGON
STATEMENT OF LEGAL DEBT MARGIN

DECEMBER 31, 1981

(Unaudited)

| | | |
|---|--------------|--------------------------|
| State equalized value | | \$1,193,056,925 ===== |
| Debt limit 10 percent of equalized value | | \$ 119,305,693 |
| Amount of debt applicable to debt limit | | |
| Total bonded debt | \$65,821,224 | |
| Other debt | 42,198 | |
| | ----- | |
| | \$65,863,422 | |
| Less assets available for debt retirement | 56,384,014 | ----- |
| | | |
| Total amount of debt applicable to debt limit | | 9,479,408 ----- |
| Legal debt margin | | \$ 109,826,285 ===== |

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

TEN YEARS ENDED DECEMBER 31, 1981

(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> |
|--------------------|-------------------|-----------------|---------------------------|-----------------------------------|--|
| 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 | 11,166,716 | 3 |
| 1981 | - | - | - | 11,812,220 | - |

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

COUNTY OF MUSKOGEE

SCHEDULE OF INSURANCE IN FORCE

DECEMBER 31, 1981

(Unaudited)

| Type of Coverage Name of Company | Policy Number | Policy Period From To | Annual Premium | Details of Coverage | Liability Limits |
|--|----------------------|--------------------------|--|---|--|
| Auto Fleet Insurance Northwestern National | BA 02 43 91 | 05/01/81 05/01/82 | \$ 30,383.00 | Auto insurance | Liability: \$500,000 per person and property damage \$500,000 per occurrence. Comprehensive: Actual cash value or cost of repair. \$100 deductible. |
| Aircraft Insurance United States Fire Ins. | AP-11-115389-1 | 11/19/81 11/19/82 | \$ 575.00 | Aviation liability on 1976 Cessna 172 | \$1,000,000 single limit on bodily injury and property damage including passengers. |
| Boiler and Machinery Indiana Insurance | CBP 42-010-732 | 03/07/81 03/07/82 | \$ 2,780.21 | Boiler and machinery coverage | Based on Statement of Values of \$26,840,150.00. Repair and replacement. \$5,000.00 deductible each incident. |
| Dental Insurance General County | 017801 | Runs indefinitely | | Employee group coverage | Premium for 1981 \$3.35 single; \$10.65 family per month. Coverage limit: \$600.00 per year per individual. |
| Depositors Forgery Lumberman's Mutual | IF-268-886 | 01/01/81 01/01/82 | \$ 62.00 | Losses due to forgery or alteration | \$25,000 per occurrence. |
| District Court Employee Bond | County assuming risk | | | | |
| Disability Group Plan Combined Insurance Co. | 794426 | 02/01/81 02/01/82 | | Long-term disability | Premium: \$4.50 per employee per month. Benefit: 60-day waiting period, 52 weeks paid benefits. \$275 or \$310 per month. |
| Employee Fidelity Bonds Lumberman's Mutual | IF 268-887 | 01/01/81 01/01/82 | \$ 315.00 | Covers Undersheriff and deputies | \$5,000 limit per employee for faithful performance. |
| Employee Fidelity Bonds Lumberman's Mutual | 9F 262-746 | 03/16/81 03/16/82 | \$ 263.00 | Covers all public employees | \$25,000 limit per employee for faithful performance. |
| Fire and Extended Coverage Indiana Insurance Company | CBP 42-010-732 | 03/07/81 03/07/82 | \$11,378.93 | Fire and extended coverage | Based on Statement of Values of \$26,840,150.00. Repair and replacement. \$5,000.00 deductible each incident. |
| Grain Center Fire Insurance First State Insurance Co. | 08360 | 10/10/81 10/10/82 | \$ 3,610.43 less refund on inventory reduction | Fire, extended coverage, vandalism and malicious mischief | \$32,504.00 real property. \$750,000.00 stock reporter. \$1,000.00 deductible. |
| Duck Hunting, Short-Term Western World Insurance Co. | GLA 97384 | 10/27/81 11/30/81 | \$ 1,014.40 | Short-term controlled duck hunting at Wastewater | Bodily Injury and property damage \$25,000.00. |

COUNTY OF MUSKOGEE

SCHEDULE OF INSURANCE IN FORCE
(Continued)

DECEMBER 31, 1981
(Unaudited)

| Type of Coverage Name of Company | Policy Number | Policy Period From To | Annual Premium | Details of Coverage | Liability Limits |
|---|------------------------|--------------------------|-------------------|---|--|
| General Liability Zurich-American Co. | GA 81 23 001 | 01/20/81 01/20/82 | \$76,500.00 | Comprehensive, includes medical malpractice and police professional | \$500,000 combined single limit. \$500,000 annual aggregate. \$500,000 personal injury. \$10,000 deductible per claim. |
| Brookhaven Combined General Liability/Fire and Extended Coverage Houston General | 5MP948318 | 09/01/81 09/01/84 | \$ 6,845.00 | Includes Brookhaven and Child Haven. General liability including hospital professional | Blanket building and contents value \$9,026,094. Multi peril, replacement cost, building and personal property. \$5,000 deductible. General liability \$500,000 bodily injury, hospital professional liability and personal injury. |
| Umbrella Liability Integrity Insurance Co. | ISX 107263 | 01/20/81 01/20/82 | \$27,500.00 | Umbrella coverage over workers' compensation, general liability and auto liability | \$5,000,000 limit per occurrence. |
| Law Library | Risk assumed by County | | | | |
| Fly Ash Disposal Surety Bond American Manufacturers Mutual Insurance Co. | ISE 070 283 | 03/17/81 03/17/82 | \$ 1,350.00 | Surety bond required to obtain license from DNR. Type III bond | \$108,000. |
| Solid Waste Disposal Bond | OSE 067 843 | 03/01/81 03/01/82 | \$ 500.00 | Type II surety bond required to obtain license from DNR | \$40,000. |
| Transit Insurance Transit Casualty Co. | GLA-78-37-13 | 09/30/81 09/30/82 | \$22,306.00 | Bus fleet coverage | Collision auto physical damage based on stated value with 10% reduction per year. \$500 deductible. Comprehensive liability \$1,000,000 per occurrence. No deductible. Uninsured motorists \$20,000 each person, \$40,000 each accident. |
| Workers' Compensation Employer's Reinsurance Corporation | C-16705-R | 07/01/81 07/01/82 | \$90,525.00 | Excess workers' compensation coverage | Specific coverage for losses in excess of \$150,000 to a limit of \$2,000,000. Aggregate \$1,000,000 excess of 100% of standard premium - \$580,661.00. |
| Tax Collection Bonds American Motorists Insurance Company | ISM 071 329 | 12/01/81 04/15/82 | \$ 1,647.00 | Bonding of Municipal Treasurers who collect taxes | Percentages of tax rolls. |
| Mental Health Comprehensive National - Ben Franklin Insurance Co. of Michigan | CBP 111956 | 10/01/81 10/01/82 | \$ 8,000.00 | Auto fleet Fire and extended coverage Comprehensive general liability and professional liability Public employer blanket bond | \$400,000 each occurrence; \$40,000 each occurrence PPL. \$100 deductible. Blanket on building and contents each location. Bodily injury \$500,000 each occurrence. Property damage \$100,000 each occurrence. \$10,000. |

COUNTY OF MUSKOGEE

SCHEDULE OF INSURANCE IN FORCE
(Continued)

DECEMBER 31, 1981

(Unaudited)

| Type of Coverage Name of Company | Policy Number | Policy Period From To | Annual Premium | Details of Coverage | Liability Limits |
|---|---------------|--|------------------------|---|--|
| Library Contents Hartford Group | 81-SLP-620003 | 02/01/81 02/01/82 | \$ 2,072.00 | Library contents | \$250 deductible. |
| Library Inland Marine Hartford Group | 81-IC875670 | 02/01/81 02/01/82 | \$ 185.00 | Specific equipment | Audio visual equipment coverage. |
| Money and Security Bonds Lumberman's Mutual | IB 510 741 | 01/01/81 01/01/82 | \$ 2,046.00 | Broad form money and securities including money orders and counterfeit paper currency | Inside/outside coverage various amounts per schedule. Range from \$2,000 to \$100,000. Money order and counterfeit liability maximum \$50,000. |
| Patient Trust Bond | ST 30086 | 05/08/81 05/08/82 | \$ 108.00 | Brookhaven patient trust bond | |
| Named Position Public Official Bonds Lumberman's Mutual | IS 268 885 | 01/01/81 01/01/82 | \$ 560.00 | Covers elected officials plus selected employees | Individual bonds of various amounts. |
| Public Official and Employees Liability Ins. International Surplus Lines Insurance Co. | OP 26145 | 08/03/81 08/03/82 | \$11,877.00 | Covers County elected officials and administrative staff | \$1,000,000 each loss; \$10,000 deductible; \$1,500 deductible per employee. |
| Position Fidelity Schedule Bond - Lumberman's Mutual | IS 071 238 | 11/01/81 11/01/82 | \$ 188.00 | Covers County Treasurer for Muskegon Co. Water Supply Project No. 5 | \$100,000. FHA as additional insured. |
| Scheduled Property Floater Northwestern National | SP 24-14-75 | 10/18/81 10/18/82 | \$ 2,639.00 | 1976 Crawler Crane; Clark Hancock Elevating Scraper; 1980 John Deere Loader | \$195,535 total liability; \$500 deductible. |
| Travel Insurance Continental Casualty | SR 68041580 | 07/03/81 07/03/82 03/01/81 03/01/82 | \$ 695.00 \$ 175.00 | 1980 Remord Model 3-35 Death benefit covers travel by air | \$78,999 liability; \$100 deductible. \$100,000 each accident; \$500,000 aggregate. |

COUNTY OF MUSKEGON

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

YEAR ENDED DECEMBER 31, 1981

(Unaudited)

| <u>Name and Title of Official</u> | <u>Annual Salary</u> | <u>Amount of Surety Bond</u> |
|---|----------------------|------------------------------|
| William Andree - Treasurer | \$24,496 | \$225,000 |
| Frank Bednarek - Assistant Administrator | 43,044 | 100,000 |
| Thomas Best - Deputy Treasurer | 18,400 | 100,000 |
| Marion Calkins - Sheriff | 35,300 | 10,000 |
| Margaret Greenwood - County Clerk | 27,020 | 30,000 |
| John Hosko - Register of Deeds | 26,169 | 30,000 |
| Martin Hulka -- County Drain Commissioner | 23,024 | 5,000 |
| Kurt Humphrey - Accounting Director | 31,606 | 100,000 |
| Nicholas Mason - Probate Register | 17,974 | 5,000 |
| Ralph Precious - Administrator | 51,870 | 5,000 |
| Russell VanderWier - Friend of the Court | 37,583 | 150,000 |
| Gerald Warner - Prosecutor | 41,545 | 5,000 |

COUNTY OF MUSKEGON

LABOR AGREEMENTS

DECEMBER 31, 1981

(Unaudited)

| | <u>Expiration Date</u> |
|---|----------------------------|
| Muskegon County Employees Association | 12/31/82 |
| Local 586, Service Employees International, AFL-CIO, Professional and Clerical Division: Wastewater Employees | 12/31/82 |
| Michigan Licensed Practical Nurses Association: Brookhaven Practical Nurses | 12/31/81 |
| Local 570, Council II, American Federation of State, County and Municipal Employees, AFL-CIO: Brookhaven Employees | 12/31/83 |
| Teamsters Local 214, Affiliated with the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America: Sheriff Department Deputies | 12/31/81 |
| Sheriff Command Officers | 12/31/82 |
| District Court Employees | 12/31/83 |

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA

DECEMBER 31, 1981

(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: | 97 |
| Jail Capacity: | 187 |
| 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: | 12 |
| Number of Administrative Personnel: | 94 |
| Number of Teachers: | 1,611 |
| Number of Students: | 34,257 |

Enterprises:

Wastewater Treatment:

| | |
|-----------------------------|---------------------------------|
| Number of Users | 14 |
| Data on Use or Consumption | 29,830,000 Gallons Per Day |
| Plant Capacity | 42,000,000 Gallons Per Day |
| Data on Distribution System | 60% Industrial, 40% Residential |

Airport:

| | |
|------------------|--|
| Number of Users | 100,253 Passengers Annually |
| Data on Use | 68,667 Landings and Take-offs Annually |
| Present Capacity | 350,000 Passengers Annually |

Solid Waste:

| | |
|-----------------|---------------------------|
| Number of Users | 4,216 |
| Data on Use | 49,378 Cubic Yards Filled |
| Plant Capacity | 22,000,000 Cubic Yards |

Transit:

| | |
|-----------------|------------------------|
| Number of Users | 599,443 |
| Data on Use | 523,133 Miles Traveled |
| Number of Buses | 16 |

Employees as of December 31, 1981: 1,033

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA - CONTINUED

DECEMBER 31, 1981

(Unaudited)

Election:

| | |
|--|--------|
| Number of Registered Voters (1981): | 92,410 |
| Number of Votes Cast In: | |
| Last General Election: | 67,954 |
| Last County Election: | 7,528 |
| Percentage of Registered Voters Voting In: | |
| Last General Election: | 74% |
| Last County Election: | 8% |

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.

Population County for Last U.S. Census (1980): 157,589

Estimated Current Population: 157,589

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

| | |
|------|---------------|
| 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 |
| 1980 | 630,251,000 |

(Source: Muskegon Area Chamber of Commerce)

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA - CONTINUED

DECEMBER 31, 1981

(Unaudited)

Family Income: According to the 1980 U.S. Census, 62,800 families resided in Muskegon County. The mean family income in 1980 was \$18,006; per capita personal income was \$6,158.

Principal Taxpayers - 1981:

| <u>Taxpayer</u> | <u>Equalized Value</u> |
|-------------------------------|------------------------|
| Consumers Power Company | \$70,124,458 |
| S. D. Warren | 19,291,000 |
| Teledyne Continental Motors | 15,566,380 |
| Sealed Power Corp. | 12,943,501 |
| Michigan Consolidated Gas Co. | 12,280,727 |
| Howmet Corp. | 10,745,513 |
| Campbell, Wyant & Cannon | 8,750,536 |
| Hooker Chemical | 6,113,322 |
| Dresser Industries | 4,471,325 |
| Brunswick Corp. | 3,259,700 |

Equalized Value: \$1,193,056,925

| <u>By Use</u> | | <u>By Class</u> | |
|---------------------|--------|-------------------|--------|
| Residential | 60.40% | Real Property | 88.91% |
| Commercial | 16.70% | Personal Property | 11.09% |
| Industrial | 16.85% | | |
| Agricultural | 3.22% | | |
| Utilities | 2.69% | | |
| Timber and Cut-over | .08% | | |

Largest Employers:

| <u>Company</u> | <u>Approximate Number of Employees</u> |
|-----------------------------|--|
| Howmet Corp. | 2,580 |
| Sealed Power Corp. | 1,609 |
| Campbell, Wyant & Cannon | 1,600 |
| Teledyne Continental Motors | 1,550 |
| General Telephone Company | 1,300 |
| S. D. Warren | 1,040 |
| County of Muskegon | 1,033 |
| Shaw Walker | 800 |
| Dresser Industries, Inc. | 675 |
| Kaydon Bearing Division | 530 |