COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

for the year ended December 31, 1982

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

for the year ended December 31, 1982

BOARD OF COMMISSIONERS

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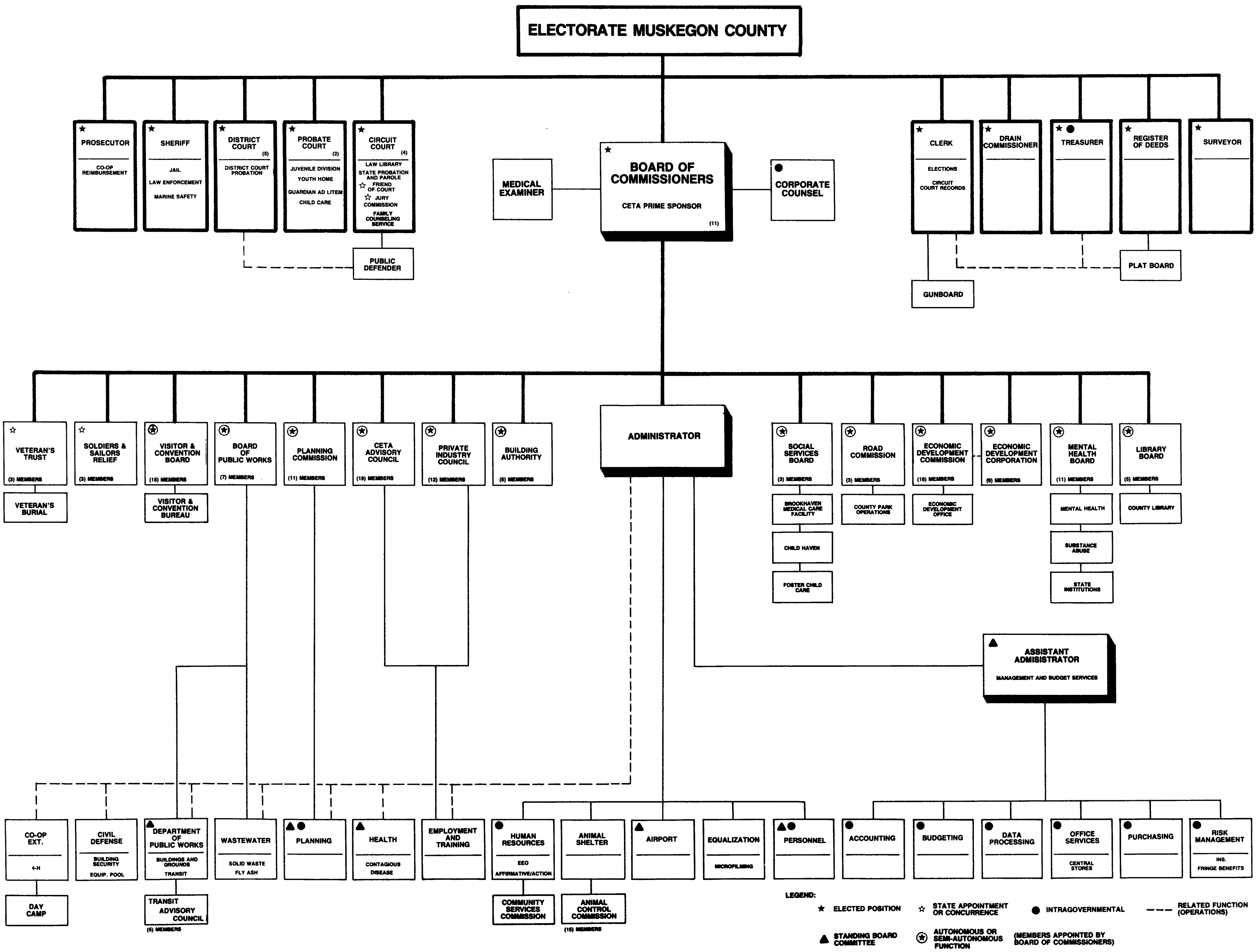
COUNTY ADMINISTRATOR

RALPH W. PRECIOUS

Assistant Administrator
of Management & Budget
FRANK BEDNAREK

Prepared By
Accounting Department
JOSEPH W. SIEDENSTRANG, CPA
Accounting Director

1982 ORGANIZATION CHART



COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

December 31, 1982

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County of Muskegon

ACCOUNTING DEPARTMENT
COUNTY BUILDING, 990 TERRACE STREET, MUSKEGON, MICHIGAN 49442
PHONE 616-724-6206

April 1, 1983

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, Muskegon, Michigan, for the fiscal years ending September 30, 1982, and December 31, 1982, is submitted herewith. This report has been 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 National Council on Governmental Accounting Statement 1.

Responsibility for both the accuracy of the data presented and the completeness and fairness of the presentation, including all material disclosures, rests with the County. In our opinion, the data, including all material representations and disclosures, is presented fairly and accurately.

Accounting System and Budgetary Control

In developing and evaluating the County's accounting system, consideration is given to the adequacy of internal accounting controls. The County's internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The concept of "reasonable assurance" recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived, and (2) the evaluation of costs and benefits requires estimates and judgements by management. Internal control evaluations occur within this framework. The County's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

Budgetary control is maintained at the departmental or activity level. Proposed expenditures are compared to authorized limits. Those expenditures which would result in overexpenditures of authorized budgets are withheld for appropriate resolution. Personnel expenditures are controlled through a position control system which establishes budgetarily the number, description and pay ranges of all personnel for all activities. Other operating and capital expenditures are monitored through a purchase order system which verifies approval and authority.

The Reporting Entity and Its Services

This report includes all of the funds and account groups under direct control of the County. Although the Muskegon County Department of Social Services Board members are appointed and paid by Muskegon County, the State of Michigan controls the department. Its employees are employed by the State and all operations are monitored by the State Audit Division. Financial statements for this entity are reported in the combined state-wide report for the State Department of Social Services.

The Muskegon County Road Commission, although governed by Board members who are directly appointed by the Board of Commissioners, is considered to be a separate government because: (1) it is an organized entity; (2) it has governmental character; and (3) it is substantially autonomous. Audited financial statements for the Muskegon County Road Commission are not included in this report. However, such statements are available upon request from the Muskegon County Road Commission offices.

The County provides a full range of municipal services. These services are either mandated by State statute or authorized by the County Board of Commissioners. This includes legislative, judicial, public safety (police), health, welfare, culture, recreation, public improvements, wastewater recycling, solidwaste disposal, transportation (airport and public mass transit), and general administrative services.

General

The economic climate in Michigan continued its downward trend for 1982. Unemployment continued to increase. Revenues declined, particularly from State sources, as several State budget adjustments were made due to declining State revenues. The County had to respond to these external conditions and it did so using two basic approaches. First, efforts were made to enhance economic development within the community. Secondly, internal operating changes were made to reflect revenue losses. The major efforts were as follows:

- Approved thirteen industrial exemptions to expand existing and develop new industries by providing local property tax relief.

- Assisted in the development of a new 200 room hotel and convention center to be located in the City of Muskegon, which should become a reality in 1983.

- Contracted with the State of Michigan for full management of County residents in state institutions, enhancing cash flows and providing more control over expenditures associated with the care of mentally ill persons.

- Eliminated security forces at the airport and contracted for police protection and crash-fire rescue services with an adjacent municipality.

- Approved the establishment of a tri-county Substance Abuse agency to reduce administrative costs and more effectively deliver services.

- Began the development of on-line system capabilities for all activities of the County to more effectively streamline operations and provide more control.

- Initiated and approved a plan for a new county fairground with a view to development of several facilities which would provide year-round tourism activity for the future.

- Established user fees for public health services which partially offset rapidly rising costs in the health systems delivery area.

- Leased a large building to the United States Army and consolidated operations to reduce physical plant costs.

- Purchased, through Federal and State grants, thirteen new transit buses to provide more efficient and safe mass transportation for the metropolitan county area.

- Issued and sold $3.7 million of wastewater bonds for the expansion and upgrading of the Wastewater Management System to provide more effective drainage, a new pumping station, and equipment replacement.

The County is looking toward the future. Throughout these difficult times the County is progressing economically and environmentally. Cost containment efforts have resulted in budgetary surpluses and through these difficult times the County has maintained its sound financial condition so as to provide future leadership for the enhancement of the Muskegon community.

General Governmental Revenues

Revenues for the County in the general and special revenue funds totaled $31,719,905, a 5.2 percent increase over last year. The major source of these revenues was property taxes totalling $8,052,079. Intergovernmental receipts totaled $14,870,204 and charges for services totaled $6,010,353. The detail of general governmental revenues as compared to the prior year is as follows:

	1981 (000)	1982 (000)	Percent Increase (Decrease)	1982 Percent of Total
Taxes	$ 7,035	$ 8,052	14.5 %	25.4%
Licenses & Permits	130	133	2.3	.4
Intergov't. Revenue	15,346	14,870	(3.1)	46.9
Charge for Services	4,891	6,010	22.9	18.9
Fines & Forfeitures	445	418	(6.1)	1.3
Investment Income	1,548	1,606	3.7	5.1
Rentals	143	118	(17.5)	.4
Other	605	513	(15.2)	1.6
	$30,143	$31,720	5.2 %	100.0%

Tax revenues increased by 14.5 percent during 1982. This increase resulted from assessments of property using current sales statistics to determine fair market value. Millage is levied on property at one-half of the fair market value. Licenses and permits accounted for only four-tenths of a percent of all revenue collected by the County and reflects a slight increase over previous years' collections. Intergovernmental revenues which are composed primarily of state and federal grants and programs dropped to less than half of total funding. The significance of this decline can be seen in the comparisons illustrated in the following tables of the past seven years.

Year	Total General and Special Revenue Fund Revenue (000)	Federal and State Revenue (000)	Percent of Total
1976	$23,180	$12,318	53.1%
1977	24,096	16,675	69.2
1978	30,143	19,423	64.4
1979	28,039	16,869	60.2
1980	28,888	15,210	52.7
1981	30,143	15,346	50.9
1982	31,720	14,870	46.9

Charges for services increased by 22.9 percent, while revenue from fines and forfeitures declined by 6.1 percent. Investment income increased during 1982 by 3.7 percent. This reflects the generally level interest rates prevalent during the year. Rental income was down 17.5 percent and other revenue declined 15.2 percent. These revenue declines relate to the general economic decline and are not a significant portion of total income.

To offset the continued decline in federal and state funding, the County has continued to increase its real return on investment income and to increase its fees for services rendered.

General Governmental Expenditures

Expenditures for the County's general and special revenue funds totaled $32,954,743, a 10.0 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 $19,689,272 or 59.8 percent of total expenditures. A summary of all expenditures is as follows:

	1981 (000)	1982 (000)	Percent Increase (Decrease)	1982 Percent of Total
Legislative	$ 153	$ 165	7.8 %	.5%
Judicial	2,416	2,697	11.6	8.2
General County Gov't	4,533	4,978	9.8	15.1
Public Safety	3,399	3,857	13.5	11.7
Health & Mental Health	10,257	15,439	50.5	46.9
Welfare	7,836	4,250	(45.8)	12.9
Culture	572	571	(.2)	1.7
Recreation	188	226	20.2	.7
Other	3	4	33.3	-
Capital Outlay	589	768	32.2	2.3
	$29,946	$32,955	10.0 %	100.0%

By analyzing the significant segments over time, a trend develops showing governmental priorities and changes in the emphasis of governmental expenditures. A four year comparative analysis by significant category of expenditure is as follows:

	1979 (000)	1980 (000)	1981 (000)	1982 (000)	1982 Increase (Decrease) Over 1979
Judicial	$2,031	$ 2,148	$ 2,416	$ 2,697	32.8 %
General County Gov't.	3,954	4,632	4,541	4,978	25.9
Public Safety	2,699	3,286	3,399	3,857	42.9
Health and Mental Health	9,403	10,029	10,257	15,439	64.2
Welfare	8,305	7,124	7,836	4,250	(48.8)

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, reflecting less cost sharing by federal and state agencies. Public Safety expenditures increased significantly over this period. Two main reasons exist for this. First, the County jail was expanded and remodeled and a part of this increase reflects associated additional operating costs. Secondly, the availability of other funding sources, particularly Comprehensive Employment and Training Act (CETA) funds, to support personnel costs was entirely eliminated over this period. Health and Mental Health expenditures increased most, by 64.2 percent, over this period. This occurred because of new state procedures providing for the care of Muskegon County residents in State Institutions. Current contracts provide that the County pay the full cost for care, with reimbursement of 90 percent from the State. Welfare expenditures declined by 48.8 percent. This substantial decrease reflects decreased involvement by the State and Federal governments in delivering these services to our community.

Enterprise Operations

The County's enterprise funds performed well in 1982 and the following provides a detailed analysis:

	1982 Income (Loss) Transferred to Retained Earnings	1982 Unreserved Retained Earnings (Deficit)
Solid Waste Mgmt.	$ 66,559	$ 127,076
Fly Ash Program	(39,154)	-
Airport	36,543	(5,166)
Transit System	-	-
Wastewater Mgmt. System	465,441	(468,134)
Forest Mgmt.	(10,062)	(894)

With our Wastewater enterprise fund being the largest, the following five year operational comparison provides additional information:

	1978	1979	1980	1981	1982
Average gallons per day (in millions)	27.160	28.612	28.990	29.830	34.770
Operating revenues	$2,520	$3,097	$3,265	$4,010	$3,694
Operating expense (before depreciation)	2,648	2,840	3,405	3,528	3,337
Operating profit (loss) (before depreciation)	$ (128)	$ 257	$ (140)	$ 482	$ 357

While the Wastewater Management System ended the fiscal year with a retained earnings deficit of $468,134, a substantial improvement occurred compared to the previous year's position. This improvement resulted from controlling expenditures well in a capital equipment and energy consuming environment. Additionally, a $3.7 million bond issue assisted in the purchase of needed capital equipment and refunded some prior years' purchases, reducing depreciation charges and impacting favorably on the retained earnings position.

Airline deregulation has impacted on the financial operations of the County's airport over the last two years. Since revenues are dependent on landings and take-offs and passenger enplanements, management response to these constantly changing variables has been necessary. The retained earnings deficit has been reduced to $5,166 compared to the previous year's $41,709.

The Forest Management program has been eliminated and the $894 deficit as of December 31, 1982 will be eliminated through general fund appropriation in fiscal year 1983.

The Solidwaste and Fly Ash programs provide waste disposal services for different categories of solidwaste. The fly ash disposal landfill is used primarily to dispose of coal by-products used in generating electricity by the B.C. Cobb Plant of Consumers Power Company located in Muskegon, Michigan. The retained earnings reduction as compared to last year resulted because of providing necessary reserves for final closure of this facility. The solidwaste facility which provides for residential and commercial garbage, showed significant improvement in retained earnings. This resulted primarily from increased utilization during 1982 from Muskegon County residents and businesses.

Debt Structure

The only outstanding general obligation debt of the County is $3.5 million issued in 1980 and used for the construction of a 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.

The ratio of net general obligation 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 $1,279,610,879. The County's general obligation debt was $3,500,000. The ratio of debt to assessed value was .27 percent. The general obligation debt per capita was $22.21.

The County's debt is largely composed of bonds issued for water, sewers, and sanitary treatment facilities and amounts to $51,845,000. This debt is considered self-supporting as user fees are pledged to retirement.

Delinquent tax notes are the next largest debt, totaling $16,150,000. 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.

Cash Management

Idle cash of the County of Muskegon was invested in certificates of deposit, commercial paper, and money market funds during the fiscal year. The investment program yielded $2,439,858 in 1981 and $2,336,016 in 1982. Interest returns on investments in 1981 and 1982 were as follows:

	1981	1982
Certificates of Deposit	10.625 - 18.75%	6.75 - 15.75%
Commercial Paper	11.375 - 18.75%	8.75 - 16.14%
Money Market	-	9.50%

The average monthly total investment was $30.2 million with certificates of deposit equaling $23.9 million and commercial paper equaling $6.3 million. In addition, investments of $2.65 million were made in money market funds. This resulted in an average yield of 7.74 percent.

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 1982 however, independent auditors were engaged for the eighth 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 in this report.

Financial Reporting Excellence Award

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

In order to be awarded a Certificate of Conformance, a governmental unit must publish an easily readable and efficiently organized comprehensive annual financial report with the contents conforming to industry standards. Such reports must satisfy both generally accepted accounting principles and applicable legal requirements. Our current report continues to conform to Certificate of Conformance Program requirements, and we are submitting it to MFOA for compliance review.

Acknowledgment

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Accounting Department. I would like to express my gratitude to all members of the department.
I would also like to thank you and the members of the Muskegon County Board of Commissioners for your 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

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 13.

5/4/83
Date

Ralph W. Precious
County Administrator

Frank Bednarek
Assistant Administrator for Management and Budget Services

Joseph W. Siedenstrang
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, 1981

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.

Jim C. Kirkland
President

Jeffrey L. Esser
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 16 through 38, inclusive) of the County of Muskegon (a Michigan public body) as of December 31, 1982 (September 30, 1982, 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, 1982 (September 30, 1982, 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 was made for the purpose of forming the opinion stated in the preceding paragraph. The supplementary financial information contained on pages 39 through 170, 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 6, 1983.

GENERAL PURPOSE

FINANCIAL STATEMENTS

COUNTY OF MUSKEGON

COMBINED BALANCE SHEETS

ALL FUND TYPES AND ACCOUNT GROUPS

	Governmental Fund Types				
ASSETS	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash and cash investments	$ 1,740,030	$2,861,284	$ -	$337,374	$ 5,547,353
Receivables-					
Trade accounts	8,685	1,841,979	-	-	1,986
Federal and state grants	314,215	1,381,915	-	-	103,650
Accrued interest	1,644,342	-	-	-	-
Special assessments	-	-	-	-	35,658,325
Current taxes	7,933,588	-	-	-	-
Delinquent taxes	-	-	-	-	-
Interest and penalties on delinquent taxes	-	-	-	-	-
Drain and unlevied assessments and other	-	-	-	34,925	2,034
Due from other funds	44,119	222,293	-	52,808	-
Inventories	-	41,476	-	-	-
Prepaid expenses	5,157	1,169	-	-	-
Restricted assets-					
Cash	-	-	18,452	-	-
Accounts receivable	-	-	-	-	-
Long-term advances to Internal Service Funds	51,500	-	-	-	-
Long-term note receivable	36,480	-	-	800,000	-
Property and equipment at cost, net of accumulated depreciation for Enterprise Funds	-	-	-	-	-
Other assets	2,247	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-	-
Amount to be provided for debt service	-	-	-	-	-
	$11,780,363	$6,350,116	$18,452	$1,225,107	$41,313,348

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

December 31, 1982

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, 1982	December 31, 1981
$ 2,792,061	$11,184,643	$1,594,680	$ -	$ -	$ 26,057,425	$ 22,749,212
823,880	1,872	18,217	-	-	2,696,619	3,153,006
-	-	-	-	-	1,799,780	1,805,857
-	-	-	-	-	1,644,342	1,519,926
-	-	-	-	-	35,658,325	36,035,550
-	-	-	-	-	7,933,588	7,396,953
-	8,257,052	-	-	-	8,257,052	6,208,241
-	1,754,409	-	-	-	1,754,409	1,137,000
-	-	-	-	-	36,959	2,034
-	362	-	-	-	319,582	125,739
934,801	22,010	-	-	-	998,287	273,067
70,638	109,415	-	-	-	186,379	173,552
1,658,176	1,000,000	-	-	-	2,676,628	1,145,953
189,200	-	-	-	-	189,200	94,449
-	-	-	-	-	51,500	71,500
-	200,000	-	-	-	1,036,480	1,036,480
41,418,397	-	-	21,088,046	-	62,506,443	60,976,543
85,287	-	-	-	-	87,534	103,223
-	-	-	-	18,452	18,452	-
-	-	-	-	3,623,573	3,623,573	3,696,224
$47,972,440	$22,529,763	$1,612,897	$21,088,046	$3,642,025	$157,532,557	$147,704,509

COUNTY OF MUSKEGON

COMBINED BALANCE SHEETS

ALL FUND TYPES AND ACCOUNT GROUPS
(Continued)

LIABILITIES AND FUND EQUITIES	Governmental Fund Types: General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash overdraft	$ -	$ 511,611	$ -	$ 52,808	$ 130,642
Payables-					
Trade accounts	-	2,099,516	-	2,000	84,056
Due to State of Michigan and other governmental units	734,596	638,202	-	-	-
Advances	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-
Trust deposits	-	-	-	-	-
Accrued liabilities	677,170	247,760	-	-	582
Payable from restricted funds-					
Accrued interest	-	-	-	-	-
Long-term debt	-	-	-	-	-
Due to other funds	52,680	240,189	-	-	-
Unallocated receipts	-	-	-	-	-
Long-term advances from General Fund	-	-	-	-	-
Long-term debt	-	-	-	-	35,695,000
Deferred revenue	8,541,007	-	-	-	33,786,100
Total liabilities	10,005,453	3,737,278	-	54,808	69,696,380
Fund Equities-					
Investment in general fixed assets	-	-	-	-	-
Contributions in aid of construction, net of accumulated amortization	-	-	-	-	-
Retained earnings (deficit)-					
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Fund balances (deficit)-					
Reserved for-					
Long-term advance to Internal Service Funds	51,500	-	-	-	-
Long-term note receivable	36,480	-	-	800,000	-
Unreserved-					
Designated for programs and debt service	9,110	1,505,299	18,452	110,977	(28,383,032)
Undesignated	1,677,820	1,107,539	-	259,322	-
Total fund equities	1,774,910	2,612,838	18,452	1,170,299	(28,383,032)
	$11,780,363	$6,350,116	$18,452	$1,225,107	$41,313,348

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

December 31, 1982

Proprietary Fund Types: Enterprise	Proprietary Fund Types: Internal Service	Fiduciary Fund Types: Trust and Agency	Account Groups: General Fixed Assets	Account Groups: General Long-term Debt	Total (Memorandum Only): December 31, 1982	Total (Memorandum Only): December 31, 1981
$ 442,976	$ -	$ -	$ -	$ -	$ 1,138,037	$ 3,031,625
365,439	145,568	-	-	-	2,696,579	1,484,467
-	-	283,614	-	-	1,656,412	1,750,279
111,286	-	-	-	-	111,286	276,685
-	-	868,196	-	-	868,196	672,003
-	-	240,396	-	-	240,396	235,640
450,079	1,233,095	-	-	-	2,608,686	1,944,077
358,063	-	-	-	-	358,063	373,063
730,760	-	-	-	-	730,760	536,367
-	-	-	-	-	292,869	213,241
-	-	220,691	-	-	220,691	191,898
-	51,500	-	-	-	51,500	71,500
16,175,867	16,150,000	-	-	3,642,025	71,662,892	65,327,055
206,858	-	-	-	-	42,533,965	42,005,082
18,841,328	17,580,163	1,612,897	-	3,642,025	125,170,332	118,112,982
-	-	-	21,088,046	-	21,088,046	20,429,200
28,882,142	-	-	-	-	28,882,142	27,780,842
596,088	1,200,000	-	-	-	1,796,088	629,998
(347,118)	3,749,600	-	-	-	3,402,482	3,365,274
-	-	-	-	-	51,500	71,500
-	-	-	-	-	836,480	836,480
-	-	-	-	-	(26,739,194)	(26,166,200)
-	-	-	-	-	3,044,681	2,644,433
29,131,112	4,949,600	-	21,088,046	-	32,362,225	29,591,527
$47,972,440	$22,529,763	$1,612,897	$21,088,046	$3,642,025	$157,532,557	$147,704,509

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

ALL GOVERNMENTAL FUND TYPES

	General	Special Revenue
REVENUES:		
Taxes	$ 8,052,079	$ -
Licenses and permits	133,095	-
Intergovernmental revenue	1,203,978	13,666,226
Special assessments	-	-
Charges for services-		
Administrative	800,600	-
Services rendered	769,052	4,440,701
Fines and forfeitures	293,402	124,191
Investment income	1,218,905	386,579
Rentals	118,153	-
Contributions from private sources	-	319,273
Other	168,712	24,959
	12,757,976	18,961,929
EXPENDITURES:		
Current operations-		
Legislative	164,869	-
Judicial	2,696,803	-
General County government	3,938,218	1,040,271
Public safety	3,248,789	608,694
Health	646,244	14,792,632
Welfare	178,249	4,072,147
Culture	124,908	445,513
Recreation	30,000	195,619
Other	3,960	-
Capital outlay	8,560	759,267
Debt service-		
Interest	-	-
	11,040,600	21,914,143
Revenues over (under) expenditures	1,717,376	(2,952,214)
OTHER FINANCING SOURCES (USES):		
Operating transfers in (out)-		
County appropriations	(2,587,023)	2,873,378
Other	-	(177,707)
	(2,587,023)	2,695,671
Revenues and other sources over (under) expenditures and other uses	(869,647)	(256,543)
FUND BALANCE BEGINNING OF YEAR	1,501,650	2,869,381
EQUITY TRANSFER (TO) FROM OTHER FUNDS	1,142,907	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-
FUND BALANCE END OF YEAR	$ 1,774,910	$ 2,612,838

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

Year Ended December 31, 1982				Year Ended December 31, 1981
Debt Service	Capital Projects	Special Assessment	Total	Total
			(Memorandum Only)	
$ -	$ -	$ -	$ 8,052,079	$ 7,035,234
-	-	-	133,095	130,021
-	1,843	1,071,850	15,943,897	16,331,488
-	-	1,387,225	1,387,225	1,337,225
-	-	-	800,600	341,460
-	-	-	5,209,753	4,567,884
-	-	-	417,593	445,242
8,392	52,942	669,198	2,336,016	2,439,858
351,100	-	-	469,253	143,094
-	-	-	319,273	248,547
-	-	33,635	227,306	1,042,442
359,492	54,785	3,161,908	35,296,090	34,062,495
-	-	-	164,869	152,607
-	-	-	2,696,803	2,415,444
-	-	-	4,978,489	4,557,728
-	-	38,731	3,896,214	3,399,195
-	-	-	15,438,876	10,243,043
-	-	-	4,250,396	7,836,457
-	-	-	570,421	571,993
-	-	-	225,619	187,690
240	113,168	-	117,368	123,787
-	63,024	3,330,065	4,160,916	4,190,670
340,800	(56,740)	-	284,060	322,837
341,040	119,452	3,368,796	36,784,031	34,001,451
18,452	(64,667)	(206,888)	(1,487,941)	61,044
-	-	-	286,355	(92,530)
-	52,808	-	(124,899)	(67,966)
-	52,808	-	161,456	(160,496)
18,452	(11,859)	(206,888)	(1,326,485)	(99,452)
-	1,191,326	(28,176,144)	(22,613,787)	(23,343,386)
-	(9,168)	-	1,133,739	830,884
-	-	-	-	(1,833)
$ 18,452	$1,170,299	$(28,383,032)	$(22,806,533)	$(22,613,787)

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	$ 8,292,185	$ 8,052,079	$(240,106)
Licenses and permits	135,300	133,095	(2,205)
Intergovernmental revenue	1,174,825	1,203,978	29,153
Charges for services-			
Administrative	787,733	800,600	12,867
Services rendered	716,567	769,052	52,485
Fines and forfeitures	290,250	293,402	3,152
Investment income	1,175,000	1,218,905	43,905
Rentals	125,790	118,153	(7,637)
Contributions from private sources	-	-	-
Other	144,650	168,712	24,062
	12,842,300	12,757,976	(84,324)
EXPENDITURES:			
Current operations-			
Legislative	165,000	164,869	(131)
Judicial	2,665,174	2,696,803	31,629
General County government	3,951,151	3,938,218	(12,933)
Public safety	3,189,510	3,248,789	59,279
Health	639,610	646,244	6,634
Welfare	179,451	178,249	(1,202)
Culture	126,168	124,908	(1,260)
Recreation	30,000	30,000	-
Other	3,335	3,960	625
Capital outlay	4,400	8,560	4,160
	10,953,799	11,040,600	86,801
Revenues over (under) expenditures	1,888,501	1,717,376	(171,125)
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations	(2,584,297)	(2,587,023)	(2,726)
Other	-	-	-
	(2,584,297)	(2,587,023)	(2,726)
Revenues and other sources over (under) expenditures and other uses	(695,796)	(869,647)	(173,851)
FUND BALANCE BEGINNING OF YEAR	1,501,650	1,501,650	-
EQUITY TRANSFER FROM OTHER FUNDS	562,235	1,142,907	580,672
FUND BALANCE END OF YEAR	$ 1,368,089	$ 1,774,910	$ 406,821

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

Year Ended December 31, 1982

Special Revenue Funds			Totals (Memorandum Only)		
Amended Budget	Actual	Actual Over (Under) Amended Budget	Amended Budget	Actual	Actual Over (Under) Amended Budget
$ -	$ -	$ -	$ 8,292,185	$ 8,052,079	$ (240,106)
-	-	-	135,300	133,095	(2,205)
15,142,187	13,666,226	(1,475,961)	16,317,012	14,870,204	(1,446,808)
-	-	-	787,733	800,600	12,867
5,127,876	4,440,701	(687,175)	5,844,443	5,209,753	(634,690)
119,785	124,191	4,406	410,035	417,593	7,558
47,250	386,579	339,329	1,222,250	1,605,484	383,234
-		-	125,790	118,153	(7,637)
314,018	319,273	5,255	314,018	319,273	5,255
96,161	24,959	(71,202)	240,811	193,671	(47,140)
20,847,277	18,961,929	(1,885,348)	33,689,577	31,719,905	(1,969,672)
-	-	-	165,000	164,869	(131)
-	-	-	2,665,174	2,696,803	31,629
1,253,877	1,040,271	(213,606)	5,205,028	4,978,490	(226,538)
588,622	608,694	20,072	3,778,132	3,857,483	79,351
15,423,995	14,792,632	(631,363)	16,063,605	15,438,875	(624,730)
5,016,474	4,072,147	(944,327)	5,195,925	4,250,396	(945,529)
453,011	445,513	(7,498)	579,179	570,421	(8,758)
206,167	195,619	(10,548)	236,167	225,619	(10,548)
-	-	-	3,335	3,960	625
1,452,088	759,267	(692,821)	1,456,488	767,827	(688,661)
24,394,234	21,914,143	(2,480,091)	35,348,033	32,954,743	(2,393,290)
(3,546,957)	(2,952,214)	594,743	(1,658,456)	(1,234,838)	423,618
2,443,732	2,873,378	429,646	(140,565)	286,355	426,920
(271,114)	(177,707)	93,407	(271,114)	(177,707)	93,407
2,172,618	2,695,671	523,053	(411,679)	108,648	520,327
(1,374,339)	(256,543)	1,117,796	(2,070,135)	(1,126,190)	943,945
2,869,381	2,869,381	-	4,371,031	4,371,031	-
-	-	-	562,235	1,142,907	580,672
$ 1,495,042	$ 2,612,838	$ 1,117,796	$ 2,863,131	$ 4,387,748	$ 1,524,617

COUNTY OF MUSKEGON

COMBINED STATEMENTS OF REVENUES, EXPENSES AND OPERATING TRANSFERS

ALL PROPRIETARY FUND TYPES

	Year Ended December 31, 1982			Year Ended December 31, 1981
	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)	Total (Memorandum Only)
OPERATING REVENUES:				
Charges for services	$4,670,740	$ -	$ 4,670,740	$3,741,175
Farm sales	-	-	-	1,259,736
Penalties and interest on delinquent taxes	-	1,860,349	1,860,349	1,235,396
Intragovernmental revenues	-	2,294,789	2,294,789	2,033,948
Other	-	28,853	28,853	15,586
	4,670,740	4,183,991	8,854,731	8,285,841
OPERATING EXPENSES:				
Salaries and fringe benefits	2,315,667	70,454	2,386,121	2,168,630
Supplies and other operating expenses	2,949,721	80,541	3,030,262	3,351,406
Depreciation and amortization	1,724,752	-	1,724,752	1,538,918
Cost of materials used	-	227,592	227,592	233,961
Insurance benefits and claims	-	629,120	629,120	518,997
Insurance premiums	-	1,212,234	1,212,234	1,179,175
Interest expense	-	1,295,769	1,295,769	807,366
	6,990,140	3,515,710	10,505,850	9,798,453
Operating income (loss)	(2,319,400)	668,281	(1,651,119)	(1,512,612)
OTHER INCOME (EXPENSE):				
Operating subsidies	877,091	-	877,091	795,924
User fees for debt service	821,264	-	821,264	763,929
Interest expense	(730,585)	-	(730,585)	(843,738)
Investment income	-	1,200,367	1,200,367	1,233,034
Other (net)	72,242	-	72,242	55,343
	1,040,012	1,200,367	2,240,379	2,004,492
Net income (loss) before operating transfers	(1,279,388)	1,868,648	589,260	491,880
OPERATING TRANSFERS FROM OTHER FUNDS	217,338	-	217,338	187,992
NET INCOME (LOSS)	(1,062,050)	1,868,648	806,598	679,872
Transfer of depreciation and amortization to contributions in aid of construction	1,581,377	-	1,581,377	1,232,006
Net income transferred to retained earnings	$ 519,327	$1,868,648	$ 2,387,975	$1,911,878

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, 1982			Year Ended December 31, 1981
	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)	Total (Memorandum Only)
RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR	$(228,587)	$4,223,859	$3,995,272	$2,914,278
Net income transferred to retained earnings	519,327	1,868,648	2,387,975	1,911,878
Residual equity transfer to General Fund	-	(1,142,907)	(1,142,907)	(830,884)
Transfer to contributions in aid of construction	(50,938)	-	(50,938)	-
Equity transfer (to) from other funds	9,168	-	9,168	-
RETAINED EARNINGS (DEFICIT) END OF YEAR:				
Reserved	596,088	1,200,000	1,796,088	629,998
Unreserved	(347,118)	3,749,600	3,402,482	3,365,274
	$ 248,970	$4,949,600	$5,198,570	$3,995,272

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,	
	1982	1981
CONTRIBUTIONS IN AID OF CONSTRUCTION BEGINNING OF YEAR	$27,780,842	$28,030,954
Current year contributions	2,631,739	981,894
Transfer from retained earnings	50,938	-
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	(1,581,377)	(1,232,006)
CONTRIBUTIONS IN AID OF CONSTRUCTION END OF YEAR	$28,882,142	$27,780,842

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, 1982			Year Ended December 31, 1981
	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)	Total (Memorandum Only)
SOURCES OF WORKING CAPITAL:				
Operations-				
Net income (loss)	$(1,062,050)	$ 1,868,648	$ 806,598	$ 679,872
Add expenses not requiring an outlay of working capital - depreciation and amortization	1,724,752	-	1,724,752	1,538,918
Working capital provided from operations	662,702	1,868,648	2,531,350	2,218,790
Issuance of long-term debt	4,450,867	-	4,450,867	-
Issuance of tax anticipation notes	-	10,000,000	10,000,000	8,500,000
Decrease in delinquent taxes receivable	-	8,182,632	8,182,632	6,854,948
Disposition of equipment	81,683	-	81,683	152,134
Contributions and transfers in aid of construction	2,631,739	-	2,631,739	981,894
Increase in deferred revenue	206,858	-	206,858	-
Transfer of equity	9,168	-	9,168	-
Total working capital provided	8,043,017	20,051,280	28,094,297	18,707,766
USES OF WORKING CAPITAL:				
Increase in interest and penalties receivable on delinquent taxes	-	232,018	232,018	121,000
Additions to property and equipment	2,663,830	-	2,663,830	1,187,149
Increase in restricted assets	905,599	-	905,599	109,773
Decrease in long-term debt	730,831	7,650,000	8,380,831	7,516,340
Settlement of delinquent taxes with other governmental units	-	9,375,592	9,375,592	7,521,403
Residual equity transfer to General Fund	-	1,142,907	1,142,907	830,884
Decrease in long-term advance from General Fund	-	20,000	20,000	-
Total working capital used	4,300,260	18,420,517	22,720,777	17,286,549
Net increase in working capital	$ 3,742,757	$ 1,630,763	$ 5,373,520	$ 1,421,217

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, 1982			Year Ended December 31, 1981
	Enterprise Funds	Internal Service Funds	Total (Memorandum Only)	Total (Memorandum Only)
CHANGES IN COMPONENTS OF WORKING CAPITAL:				
Increase (decrease) in current assets-				
Cash and cash investments	$2,607,769	$ 399,041	$3,006,810	$2,170,772
Accounts receivable	(701,284)	(16,898)	(718,182)	(271,773)
Current portion of delinquent taxes receivable	-	855,851	855,851	816,812
Current portion of interest and penalties receivable on delinquent taxes	-	385,391	385,391	188,000
Due from other funds	-	77	77	285
Inventories	743,496	(15,199)	728,297	21,363
Prepaid expenses	(85,820)	109,415	23,595	86,747
Restricted assets available for debt service	(298,625)	1,000,000	701,375	10,750
Unlevied assessments receivable	-	-	-	(2,034)
	2,265,536	2,717,678	4,983,214	3,020,922
(Increase) decrease in current liabilities-				
Cash overdraft	1,699,142	-	1,699,142	(5,183)
Current portion of long-term debt	(194,393)	(670,000)	(864,393)	(953,367)
Accounts payable	(77,097)	(5,632)	(82,729)	(89,138)
Advances payable	165,399	-	165,399	(113,127)
Accrued liabilities	(115,830)	(411,283)	(527,113)	(438,890)
	1,477,221	(1,086,915)	390,306	(1,599,705)
Net increase in working capital	$3,742,757	$1,630,763	$5,373,520	$1,421,217

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 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 yearend to be consistent with the fiscal period of the respective Federal and State grants received by these funds. Interfund balances and operating transfers, therefore, will not equal in the accompanying combined financial statements.

Basis of Presentation-

The financial activities of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts which comprise its assets, liabilities, fund equity, revenues and expenditures, or expenses, as appropriate. Governmental resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various fund types and account groups are 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.

Debt Service Fund-

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

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

Capital Projects Funds-

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

Special Assessment Funds-

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

Proprietary 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.

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

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 1982 include property taxes levied on December 1, 1981, and collected in early 1982. The "1982 property taxes" assessed on December 1, 1982, became a lien on that date and will be collected principally in early 1983. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1982, since they are not available to fund expenditures until 1983. 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.

Inventories-

Inventories, which consist of replacement parts, office supplies, drugs and medical supplies, are stated at the lower of average cost or market. Harvested grain is valued at selling price less costs of disposal.

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:

	Years
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, 1982, unrecorded accumulated vacation and sick leave aggregated approximately $1,666,000.

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

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. Portions of the General and Capital Projects fund balances have 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.

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, 1982, contributions in aid of construction had been reduced by an aggregate of $13,749,000.

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 administrative officer shall present the legislative body recommendations which, if adopted, would prevent the deficit. All budget appropriations lapse at the end of each fiscal year.

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.

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

Reclassifications-

Certain items in the 1981 financial information have been reclassified to conform to the 1982 presentation.

Indirect Cost Rate-

Administrative costs are recorded in the general fund as indirect costs in the County's accounting system and allocated to the various funds based upon a negotiated indirect cost rate. Indirect costs are defined by Office of Management and Budget (OMB) Circular A-87 as costs "(a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved." The indirect cost rate used by the County is based on prior cost experience, documented by a cost allocation plan, and is approved by a cognizant Federal agency (Health and Human Services) in accordance with the provisions of OMB Circular A-87. It is management's policy to negotiate with the cognizant agency a fixed rate which is used for billing purposes during the County's succeeding fiscal year. Upon the completion of an independent audit at the end of each fiscal year, the indirect cost rate is scrutinized and a revised fixed rate for future use is negotiated with the cognizant agency only if necessary.

During 1982, the County's indirect cost rate was 14.97% of direct salaries and wages, excluding fringe benefits.

Certain other accounting policies are disclosed in subsequent footnotes.

(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 1982 to determine proper inclusion in, or exclusion from, the County entity. As a result of this review, one Special Revenue Fund (Emergency Medical Systems) was excluded from the general purpose financial statements, as it is deemed to be outside the control of County management according to the guidelines set forth in Statement 3. Prior year amounts have been restated to effect the exclusion of this Special Revenue Fund. The effect of this change on the fund balances as of January 1, 1982, is as follows:

	Special Revenue	Combined
Fund balance, beginning of year, as previously reported	$2,873,065	$(22,610,103)
Restatement deleting Emergency Medical Systems	(3,684)	(3,684)
Fund balance, beginning of year, as restated	$2,869,381	$(22,613,787)

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(3) INTERFUND ACCOUNTS:

A summary of the individual fund interfund receivable and payable balances as of December 31, 1982, is presented below. As discussed in Note 1, certain of the Special Revenue Funds are maintained and included in the accompanying combined financial statements on a September 30 fiscal year basis. Accordingly, the interfund balances presented below as of December 31, 1982, do not agree with the September 30 data included in the accompanying combined financial statements.

Amounts Due

To	From: General Fund	From: Special Revenue Funds
General Fund	$ -	$44,119
Special Revenue Funds	52,680	-
Internal Service Funds	-	362

(4) CASH AND CASH INVESTMENTS:

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

Investments are stated at the lower of cost or market. Investment income of the pooled investment account is allocated quarterly to the respective funds on the basis of their average cash balance during each quarter. As of December 31, 1982, investments consisted of the following:

	Certificates of Deposit	Commercial Paper	Money Market Fund	Total
Pooled Investments	$11,773,483	$11,313,283	$2,650,000	$25,736,766
Restricted for Debt Service	1,232,285	-	-	1,232,285
Trust and Agency	67,489	-	-	67,489
	$13,073,257	$11,313,283	$2,650,000	$27,036,540

(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, 1982, principal and interest payments under the terms of the note have not been received. The note is included in the accompanying combined financial statements at its original face amount. Accrued interest from January 1, 1976, will be recognized as revenue when received.

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

(6) PROPERTY AND EQUIPMENT:

The components of property and equipment at December 31, 1982, are summarized as follows:

	Enterprise Funds	General Fixed Assets Account Group	Total
In-service-			
Land	$ 8,930,503	$ 642,514	$ 9,573,017
Land improvements	4,248,781	85,993	4,334,774
Lagoons	9,517,671	-	9,517,671
Buildings and improvements	3,486,923	16,783,625	20,270,548
Machinery and equipment	5,549,965	3,575,914	9,125,879
Wastewater collection and distribution system	18,949,096	-	18,949,096
Capitalized interest and engineering costs	3,328,499	-	3,328,499
	54,011,438	21,088,046	75,099,484
Less- Accumulated depreciation	(14,446,677)	-	(14,446,677)
	39,564,761	21,088,046	60,652,807
Construction in progress	1,853,636	-	1,853,636
	$41,418,397	$21,088,046	$62,506,443

The following table summarizes the changes in the components of the General Fixed Assets Account Group for the year ended December 31, 1982:

	Balance Beginning of Year	Additions	Disposals	Transfers	Balance End of Year
Land	$ 583,515	$ 59,000	$ -	$ (1)	$ 642,514
Land improvements	85,993	-	-	-	85,993
Buildings and improvements	13,173,626	444,020	-	3,165,979	16,783,625
Equipment	3,484,875	253,013	(212,464)	50,490	3,575,914
Construction in progress	3,101,191	115,277	-	(3,216,468)	-
	$20,429,200	$871,310	$(212,464)	$ -	$21,088,046

General fixed assets at December 31, 1982, are utilized in the following functions:

Legislative	$ 15,408
Judicial	760,201
General County government	5,261,994
Public safety	3,367,157
Health	5,172,267
Welfare	5,299,464
Culture	712,499
Recreation	499,056
	$21,088,046

(7) LONG-TERM DEBT:

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

	Balance January 1, 1 9 8 2	Borrowings (Payments)	Balance December 31, 1 9 8 2
Special Assessment Funds-			
Muskegon County Sewage Collection and Disposal System No. 1-			
1967 Bonds - Payable in annual installments of $30,000 from 1983 to 1990 with interest from 4.5% to 4.7%	$ 280,000	$ (40,000)	$ 240,000
1974 Bonds, Series II - Payable in increasing annual installments ranging from $50,000 in 1983 to $100,000 in 2004 with interest from 6% to 8%	2,025,000	(25,000)	2,000,000
1975 Bonds, Series III - Payable in increasing annual installments ranging from $50,000 in 1983 to $75,000 in 1997 with interest from 6% to 7.25%	1,050,000	(50,000)	1,000,000
1977 Bonds, Series IV - Payable in increasing annual installments ranging from $500,000 in 1983 to $750,000 in 1994 with interest from 5% to 5.9%	8,050,000	(400,000)	7,650,000
Muskegon County Wastewater Management System No. 1-			
1977 Muskegon Township Extension Bonds - Payable in increasing annual installments ranging from $200,000 in 1983 to $600,000 in 2002 with interest from 5% to 7%	9,500,000	(200,000)	9,300,000
1978 Egelston Township Extension Bonds - Payable in increasing annual installments ranging from $75,000 in 1983 to $125,000 in 2000 with interest from 5% to 7%	2,000,000	(75,000)	1,925,000
1978 Laketon Township Extension Bonds - Payable in increasing annual installments ranging from $75,000 in 1983 to $150,000 in 2004 with interest from 5.7% to 7%	2,725,000	(75,000)	2,650,000
Muskegon County Water Supply System No. 1 Bonds - Payable in increasing annual installments ranging from $150,000 in 1983 to $300,000 in 2003 with interest from 5% to 7%	5,325,000	(125,000)	5,200,000
Muskegon County Water Supply System No. 2 Bonds - Payable in increasing annual installments ranging from $200,000 in 1983 to $400,000 in 1994 with interest from 5.05% to 5.70%	3,450,000	(200,000)	3,250,000

(7) LONG-TERM DEBT, continued:

	Balance January 1, 1982	Borrowings (Payments)	Balance December 31, 1982
Special Assessment Funds, continued-			
Muskegon County Solid Waste Management No. 2 Transfer Station Bonds - Payable in annual installments of $25,000 from 1983 to 1999 with interest from 5.65% to 6.5%	$ 450,000	$ (25,000)	$ 425,000
Muskegon County 1975 Motor Vehicle Highway Bonds - Payable in annual installments of $225,000 from 1983 to 1985 with interest from 4.80% to 5.10%	900,000	(225,000)	675,000
Muskegon County Water Supply No. 4 Bonds - Payable in increasing annual installments ranging from $15,000 in 1983 to $30,000 in 1994 with interest from 9.80% to 12.40%	290,000	(10,000)	280,000
Muskegon County Water Supply No. 5 Bonds - Payable in increasing annual installments ranging from $10,000 in 1984 to $40,000 in 2021 with interest at 5%	-	1,100,000	1,100,000
Total Special Assessment Funds	36,045,000	(350,000)	35,695,000
Enterprise Funds-			
1971 Muskegon County Wastewater Management System No. 1 Bonds - Payable in increasing annual installments ranging from $525,000 in 1983 to $1,200,000 in 1997 with interest from 5% to 6%	12,950,000	(500,000)	12,450,000
1982 Muskegon County Wastewater Management System No. 1 Bonds - Payable in increasing annual installments ranging from $200,000 in 1983 to $500,000 in 1992 with interest from 9.3% to 11.3%	-	3,700,000	3,700,000
Note payable to U.S.D.A. Credit Corp. at 9.75%, due November 30, 1985	-	750,867	750,867
Note payable to bank at 6%, due in monthly installments of $1,521, including interest, through September, 1982	13,367	(13,367)	-
Note payable to bank at 9%, due in monthly installments of $2,061, including interest, through March, 1983	28,831	(23,071)	5,760
Total Enterprise Funds	12,992,198	3,914,429	16,906,627

(7) LONG-TERM DEBT, continued:

	Balance January 1, 1982	Borrowings (Payments)	Balance December 31, 1982
Internal Service Funds-			
General Obligation Tax Notes-			
Delinquent Tax Series-			
1978 - Paid in 1982 with interest at 5.2%	$ 1,730,000	$(1,730,000)	$ -
1979 - Payable in 1983 with interest at 6.2%	2,900,000	(1,750,000)	1,150,000
1980 - Payable in annual installments of $2,500,000 in 1983 and 1984, with interest from 9.0% to 9.5%	8,500,000	(3,500,000)	5,000,000
1981 - Payable in annual installments of $4,000,000 in 1983, $3,000,000 in 1984 and $3,000,000 in 1985 with interest from 11.0% to 12.4%	-	10,000,000	10,000,000
Total Internal Service Funds	13,130,000	3,020,000	16,150,000
General Long-Term Debt Account Group-			
5.5% land contract	8,137	(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%	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	188,087	(46,062)	142,025
Total General Long-Term Debt Account Group	3,696,224	(54,199)	3,642,025
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	$65,863,422	$ 6,530,230	$72,393,652

(7) LONG-TERM DEBT, continued:

The annual requirements for payment of principal and interest on the obligations outstanding at December 31, 1982, are as follows:

	Special Assessments Funds	Enterprise Funds	Internal Service Funds	Long-Term Debt Group of Accounts
1983	$ 3,700,794	$1,817,734	$9,303,150	$ 458,112
1984	3,615,044	1,809,475	6,467,500	450,612
1985	3,642,154	1,871,725	3,330,000	443,112
1986	3,469,480	1,851,825	-	393,389
1987	3,447,544	1,851,100	-	405,800
1988-1992	17,356,909	9,226,638	-	1,903,000
1993-1997	12,501,408	6,303,500	-	1,722,125
1998-2002	7,670,575	-	-	1,583,100
2003-2007	1,184,075	-	-	1,234,650
2008-2012	293,000	-	-	384,300
2013-2017	265,000	-	-	-
2018-2022	176,000	-	-	-

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 No. 1 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 $1,847,376 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 ($20,183,000 at December 31, 1982) and the full faith and credit of the County.

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(8) DEFICIT UNRESERVED FUND BALANCES/RETAINED EARNINGS BALANCES

The following funds had deficits at December 31, 1982, or September 30, 1982, as appropriate, as measured by the balances of unreserved fund balance/retained earnings:

	Deficit
Health Department (2210)	$ 4,107
Substance Abuse Program (2222)	118,310
Forest Management (5410)	894
Airport (5810)	5166
Wastewater Management System (5920)	468,134

The fund deficits of the Special Assessment Funds arise because of the application of generally accepted accounting principles to the financial reporting for such funds. Bond proceeds used to finance construction of special assessment projects are not recognized as "other financing sources"; rather, the related liabilities for special assessment bonds payable are accounted for in Special Assessment Funds. The revenues from special assessments are recognized only to the extent that individual installments are considered current assets. The deficits of these funds will be reduced as deferred special assessments become currently receivable.

(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. Prior service costs were amortized over six years. Contributions were approximately $1,585,000 for the year ended December 31, 1982. At December 31, 1981, the date of the latest actuarial review, information from the plan's administrator indicates the County's estimated share of actuarial present value of vested accumulated plan benefits was $5,704,974 and plan net assets available for benefits were $9,951,161 based on an assumed 8% rate of return. Information from the plan's administrator is not available to permit the County to determine its share of the actuarial present value of nonvested accumulated plan benefits. The assumed rate of return was revised from 6% in the prior year. Information regarding the effect of the change on the actuarial present value of vested accumulated plan benefits at December 31, 1981, is not available.

(10) OVERVIEW TOTAL COLUMNS:

Included in the combined financial statements are total columns captioned "Memorandum Only" to indicate that they are presented for informational purposes only. In accordance with generally accepted accounting principles for municipal governments, adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and, therefore, the memorandum totals are not intended to fairly present the financial position and results of operations of the County of Muskegon, taken as a whole.

Additionally, the amounts shown for 1981 in the "Memorandum Only" columns are included only to provide a basis for comparison with 1982 amounts and are not intended to present all information necessary for a fair presentation of financial position and results of operations in accordance with generally accepted accounting principles.

NOTES TO COMBINED FINANCIAL STATEMENTS
(Continued)

(11) SEGMENT INFORMATION FOR ENTERPRISE FUNDS:

The County maintains six Enterprise Funds which provide Forest Management, Wastewater Management, Airport, Transit and Solid Waste Management Services. Segment information for the year ended December 31, 1982, is presented below for each of these activities.

	Forest Management	Solid Waste Management	Fly Ash Program	Muskegon County Airport	Muskegon Area Transit System	Wastewater Management System	Total
Operating revenues	$ 5,113	$234,594	$138,486	$ 427,144	$ 171,846	$ 3,693,557	$ 4,670,740
Depreciation and amortization	-	16,379	19,048	166,998	215,053	1,307,274	1,724,752
Operating income (loss)	(19,438)	98,802	(39,154)	(334,707)	(1,073,736)	(951,167)	(2,319,400)
Operating subsidies	-	-	-	-	859,332	17,759	877,091
Operating transfers	7,435	-	-	225,868	-	(15,965)	217,338
Net income (loss)	(10,062)	66,559	(39,154)	(126,814)	(214,818)	(737,761)	(1,062,050)
Current capital-							
Contributions	-	-	-	30,168	1,684,445	917,176	2,631,789
Transfers	-	-	-	(163,357)	(214,818)	(1,152,264)	(1,530,439)
Property additions	-	46,151	34,656	34,661	1,685,874	862,488	2,663,830
Net working capital	(894)	(284,054)	70,312	(42,886)	96,603	2,898,134	2,737,215
Long-term debt	-	-	-	-	-	16,175,867	16,175,867
Total equity	(894)	127,076	27,575	3,934,253	1,654,781	23,388,321	29,131,112

(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 $468,000 for the year ended December 31, 1982.

SUPPLEMENTAL FINANCIAL

INFORMATION

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.

COUNTY OF MUSKEGON

GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED DECEMBER 31, 1982

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1981

	1 9 8 2			
	Budget	Actual	Variance - Favorable (Unfavorable)	1 9 8 1 Actual
Legislative:				
Personal services	$ 132,375	$ 132,135	$ 240	$ 117,958
Supplies	2,000	3,720	(1,720)	2,226
Other services and charges	30,625	29,014	1,611	32,423
Capital outlay	-	268	(268)	-
	165,000	165,137	(137)	152,607
Judicial:				
Personal services	2,200,782	2,208,497	(7,715)	1,902,778
Supplies	84,098	90,248	(6,150)	99,607
Other services and charges	380,294	398,058	(17,764)	413,059
Capital outlay	2,000	1,754	246	437
	2,667,174	2,698,557	(31,383)	2,415,881
General government:				
Personal services	3,066,648	3,040,471	26,177	2,663,538
Supplies	173,045	192,117	(19,072)	182,982
Other services and charges	711,458	705,630	5,828	742,855
Capital outlay	1,800	6,538	(4,738)	51,940
	3,952,951	3,944,756	8,195	3,641,315
Public safety:				
Personal services	2,758,265	2,788,597	(30,332)	2,482,507
Supplies	300,950	322,183	(21,233)	333,119
Other services and charges	130,295	138,009	(7,714)	155,828
Capital outlay	600	-	600	1,850
	3,190,110	3,248,789	(58,679)	2,973,304
Health:				
Personal services	-	-	-	-
Supplies	210	252	(42)	121
Other services and charges	639,400	645,992	(6,592)	599,294
Capital outlay	-	-	-	-
	639,610	646,244	(6,634)	599,415

COUNTY OF MUSKEGON

GENERAL FUND

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET

YEAR ENDED DECEMBER 31, 1982

WITH COMPARATIVE ACTUAL AMOUNTS FOR YEAR ENDED DECEMBER 31, 1981
(Continued)

	1982			
	Budget	Actual	Variance - Favorable (Unfavorable)	1981 Actual
Welfare:				
Personal services	$ -	$ -	$ -	$ -
Supplies	-	-	-	-
Other services and charges	179,451	178,249	1,202	174,669
Capital outlay	-	-	-	-
	179,451	178,249	1,202	174,669
Culture:				
Personal services	95,688	93,069	2,619	82,257
Supplies	7,000	7,173	(173)	5,894
Other services and charges	23,480	24,666	(1,186)	14,893
Capital outlay	-	-	-	-
	126,168	124,908	1,260	103,044
Recreation:				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	30,000	30,000	-	27,500
Capital outlay	-	-	-	-
	30,000	30,000	-	27,500
Other:				
Personal services	2,560	2,483	77	2,735
Supplies	75	159	(84)	69
Other services and charges	700	1,318	(618)	634
Capital outlay	-	-	-	-
	3,335	3,960	(625)	3,438
	$10,953,799	$11,040,600	$(86,801)	$10,091,173

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SPECIAL REVENUE FUNDS

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

Foster Child Care (1110)--to account for the receipt of monies from the state and County for use in supporting foster children in foster care homes.

Child Haven (1120)--to account for the receipt of monies from the state and County for use in supporting foster children at Child Haven, a centralized care facility.

Cooperative Reimbursement-Friend of the Court (1130)--to account for monies granted to Muskegon County by the Michigan Department of Social Services and designed to provide services to aid ADC recipients in accordance with the approved HEW state plan to establish paternity and to secure child support.

Cooperative Reimbursement-Prosecutor (1150)--to account for monies granted to the County by the Michigan Department of Social Services for the prosecuting attorney's department to provide services to aid ADC recipients in accordance with the HEW approved state plan to establish paternity and secure child support.

Civil Defense (1190)--to account for monies granted to the County by the state and appropriated from the General Fund for the purpose of maintaining a civil defense department to provide essential services during emergency or disaster conditions.

Marine Safety (1200)--to account for monies granted to the County by the Department of Natural Resources and appropriated from the General Fund for the purpose of establishing a comprehensive marine safety program in the County and to provide sheriff's patrol and protection for the County's Lake Michigan shoreline and inland lakes and waterways.

Sheriff Road Patrol (1210)--to account for monies granted to the County by the State of Michigan for the purpose of providing additional car miles of traffic safety enforcement, emergency assistance and accident prevention patrol of roads and parks as described in P.A. 416 of 1978. Also, it provides funding for additional safety inspection and additional training for safety and educational programs.

Day Camp (2081)--to account for monies granted by the County for the operation of the day camp program for disadvantaged youth in Muskegon County.

Health Department (2210)--to account for monies received by Muskegon County from Federal, state and local grants. The health department is a large complex system servicing County residents by providing numerous programs. Some examples are: environmental health, air pollution, communicable disease, alcohol prevention, dental care, maternity care, family planning, personal health and nurses support.

Community Mental Health (2220)--to account for monies earmarked to provide mental health services within the County. Monies are provided by Federal, state and county appropriations, grants and contributions and charges for services. This program has several separate activities including mental illness and retardation programs, out-patient and in-patient services.

Substance Abuse Program (2222)--part of the mental health services program within the County. Monies are received from Federal, state and local grants. The purpose of this fund is to assist Muskegon County in controlling and combating the use of drugs.

Whitehall Adult Activity (2224)--part of the mental health services program within the County. Funded by the Department of Mental Health, this fund provides partial day services to Adult Inpatient Services/Mentally Retarded residents in the Whitehall area.

Cloverville Adult Activity (2225)--part of the mental health services program within the County. Funded by the Department of Mental Health, this fund provides partial day services to Adult Inpatient Services/Mentally Retarded residents in the Cloverville area.

Accommodations Tax (2300)--to account for the collection and related expenses connected with a four percent excise tax which is imposed on all persons engaged in the business of providing rooms for transient guests within the County of Muskegon. It has been adopted pursuant to Act No. 263, Public Acts of the State of Michigan, 1974 and an ordinance adopted by the Muskegon County Board of Commissioners on February 20, 1981.

Sport Fisheries (2412)--to account for monies received from a state grant and County funding and related expenditures associated with a one-year study on the economic impact of sport fishing in the County.

Sewage Facilities - Step One (2430)--to account for monies granted to the County by the Environmental Protection Agency to finance the facilities planning as the first step in the program that will ultimately end with building sewer lines to connect with the County's Wastewater System. The facilities plan is a comprehensive study of the collection system and treatment facilities that may be required to serve a given area for the next twenty years.

Sewage Facilities - Step Two (2431)--to account for monies granted to the County by the Environmental Protection Agency to finance the design of the proposed Muskegon County Wastewater Collection System as the second step in the program to build sewer lines to connect with the County's Wastewater System.

Urban Housing Commission (2432)--to provide for the administration of revenues and expenditures of the Urban Housing Commission for the City of Muskegon.

Organic Pollutants - Wastewater (2440)--to account for the receipt of grants from the Environmental Protection Agency and related expenses necessary for the research and study of organic pollutants.

Federal Revenue Sharing (2490)--to account for Federal grants under the Federal, state and local Fiscal Assistance Act of 1972, as amended.

Every Woman's Place (2510)--this fund is used to account for various state and local grants used in the operation of Every Woman's Place.

Ridesharing Grant (2543)--to account for the receipt of Federal and state grants and related expenses for the coordination of carpooling and other ridesharing efforts among the employees of various businesses in the Muskegon area.

Bicycle Use Promotion (2544)--to account for the receipt of a state grant and related campaign expenses for a program designed to increase bicycle usage with the overall goal of reducing energy consumption.

Law Library (2610)--to account for monies set aside for the purpose of maintaining a law library.

Township Police Service (2660)--to account for monies received under a contractual agreement with Laketon Township. The agreement stipulates that the Muskegon County Sheriff's Department will provide police protection to this area for specific considerations.

Library (2710)--to account for monies which are set aside for the County library. The County library was established in 1938, under Act 138 OFPA 1917, and operates nine branches to promote the development of County citizens. County appropriations, state grants and district court penal fines account for the major revenues in this fund.

Comprehensive Employment & Training Act (CETA) (2740)--to account for Federal funds received by the County as a prime sponsor for Muskegon and Oceana Counties under the Comprehensive Employment & Training Act. These funds are targeted for training and employment programs for the under-employed and economically disadvantaged citizens of Muskegon and Oceana Counties. It consists of training programs for skilled shortage areas in the private sector.

LEAA-Post Separation (2796)--to account for monies granted by the Federal government for use in developing a program which provides counseling to separated parents and also provides training to the staff of the Friend of the Court to be better equipped to cope with the parents and the children of separated parents.

EDC Loan Revolving (2860)--to account for monies received from the State of Michigan Department of Commerce, City of Muskegon Heights, City of Muskegon and Federal Revenue Sharing to accommodate all loans made by the County of Muskegon Economic Development Commission to area businesses for expansion of those businesses.

Brookhaven Medical Care Facility (2900-3170)--to account for revenues received from, and expenditures for, the operation of the County medical care facility. The major sources of revenue include charges for services rendered to patients which are paid for by Medicare, Medicaid, private insurance and patients or their representatives.

Child Care Facility (2920)--to account for foster child care in the County. The major portion of the monies comes from state and County appropriations. This fund is used to aid children who need to be placed outside their homes.

Soldiers and Sailors Relief (2930)--to account for monies earmarked for indigent veterans. This fund is required by state law.

Muskegon County Economic Development Commission (2960)--to account for Federal and state grants received for the primary purpose of encouraging business expansion in the County.

Tourist (2962)--to account for monies received from local cities and townships, hotel/motel accommodation taxes and other associations and parties to fund the expenses related to the Muskegon Visitors/Convention Bureau.

Snowmobile Trail Grooming (2964)--to account for a grant received from the Michigan Department of Natural Resources for use in grooming and maintaining snowmobile trails which meet specifications outlined by the state.

Educational Linkage (2991)--to account for state grants received and used for various community promotional projects as designated.

Female Ex-Offender (2993)--to account for state grant monies received and used to facilitate the transition of female offenders into unsubsidized employment that will provide a means of economic self-sufficiency through increased and coordinated use of educational, training, employment and supportive resources offered in this local area.

Older Workers' Program (2994)--to account for state grant monies received and used to provide employment and training services to persons over age 55 in Muskegon and Oceana Counties. The purpose of this program is to increase the labor force participation rate of persons over age 55 through the efficient and coordinated use of public and private service resources.

Reemployment Program (2995)--to account for state grant monies received and used to provide unsubsidized employment to terminated CETA employees.

Mental Health Building (6310)--to record the revenues received from Hackley Hospital and Community Mental Health for use in maintaining the Community Mental Health Building.

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COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS

	December 31, 1982					
	Foster Child Care (1110)	Child Haven (1120)	Cooperative Reimbursement Friend of The Court (1130)	Cooperative Reimbursement Prosecutor (1150)	Civil Defense (1190)	Marine Safety (1200)
ASSETS						
Cash and cash investments	$ -	$ -	$ -	$ -	$ -	$ -
Accounts receivable-						
Third-party cost reimbursements	-	-	-	-	-	-
Federal and state grants	10,266	33,045	60,757	19,796	10,000	47,458
Local municipalities and private enterprise	-	-	-	-	-	-
Other	-	-	-	-	437	-
Prepaid expenses	-	1,169	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	$10,266	$34,214	$60,757	$19,796	$10,437	$47,458
LIABILITIES AND EQUITY						
Cash overdraft	$10,266	$34,214	$56,312	$18,723	$ 7,821	$34,541
Accounts payable	-	-	867	192	1,436	11,845
Accrued liabilities	-	-	3,578	881	1,180	1,072
Due to State of Michigan	-	-	-	-	-	-
Due to local municipalities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
	10,266	34,214	60,757	19,796	10,437	47,458
Fund balance (deficit)-						
Designated	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
	-	-	-	-	-	-
	$10,266	$34,214	$60,757	$19,796	$10,437	$47,458

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	December 31, 1982				
	Day Camp (2081)	Health Department (2210)	Accommodations Tax (2300)	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)
ASSETS					
Cash and cash investments	$525	$ -	$106,548	$ 15,024	$3,284
Accounts receivable-					
Third-party cost reimbursements	-	-	-	-	-
Federal and state grants	-	333,369	-	115,192	-
Local municipalities and private enterprise	-	-	9,207	-	-
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	$525	$333,369	$115,755	$130,216	$3,284
LIABILITIES AND EQUITY					
Cash overdraft	$ -	$190,224	$ -	$ -	$ -
Accounts payable	119	20,175	-	-	-
Accrued liabilities	406	32,234	192	-	-
Due to State of Michigan	-	90,343	-	-	-
Due to local municipalities	-	-	-	-	-
Due to other funds	-	4,500	-	113,670	-
	525	337,476	192	113,670	-
Fund balance (deficit)-					
Designated	-	-	115,563	-	-
Undesignated	-	(4,107)	-	16,546	3,284
	-	(4,107)	115,563	16,546	3,284
	$525	$333,369	$115,755	$130,216	$3,284

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	December 31, 1982				
	Organic Pollutants Wastewater (2440)	Federal Revenue Sharing (2490)	Law Library (2610)	Township Police Service (2660)	Library (2710)
ASSETS					
Cash and cash investments	$ -	$ 836,081	$891	$ -	$12,742
Accounts receivable-					
Third-party cost reimbursements	-	-	-	-	-
Federal and state grants	-	266,217	-	-	-
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	$ -	$1,102,298	$891	$ -	$12,742
LIABILITIES AND EQUITY					
Cash overdraft	$ -	$ -	$ -	$ -	$ -
Accounts payable	-	34,590	891	-	3,254
Accrued liabilities	-	435	-	-	7,775
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	-
	-	35,025	891	-	11,029
Fund balance (deficit)-					
Designated	-	1,067,273	-	-	1,713
Undesignated	-	-	-	-	-
	-	1,067,273	-	-	1,713
	$ -	$1,102,298	$891	$ -	$12,742

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	December 31, 1982			
	EDC Loan Revolving (2860)	Brookhaven Medical Care Facility (2900-3170)	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)
ASSETS				
Cash and cash investments	$ 216,473	$ -	$ -	$ -
Accounts receivable-				
Third-party cost reimbursements	-	516,969	-	-
Federal and state grants	-	-	67,692	-
Local municipalities and private enterprise	1,116,289	-	-	-
Other	-	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Inventory of supplies	-	41,476	-	-
	$1,332,762	$558,445	$67,692	$ -
LIABILITIES AND EQUITY				
Cash overdraft	$ -	$ 18,494	$32,336	$ -
Accounts payable	408	203,047	27,665	-
Accrued liabilities	-	54,501	7,691	-
Due to State of Michigan	-	-	-	-
Due to local municipalities	153,123	-	-	-
Due to other funds	-	-	-	-
	153,531	276,042	67,692	-
Fund balance (deficit)-				
Designated	-	292,863	-	-
Undesignated	1,179,231	(10,460)	-	-
	1,179,231	282,403	-	-
	$1,332,762	$558,445	$67,692	$ -

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	December 31, 1982		
	Muskegon County Economic Development Commission (2960)	Tourist (2962)	Snowmobile Trail Grooming (2964)
ASSETS			
Cash and cash investments	$2,246	$ -	$616
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	-	-	-
	$2,246	$ -	$616
LIABILITIES AND EQUITY			
Cash overdraft	$ -	$ -	$ -
Accounts payable	144	-	37
Accrued liabilities	2,102	-	-
Due to State of Michigan	-	-	-
Due to local municipalities	-	-	-
Due to other funds	-	-	-
	2,246	-	37
Fund balance (deficit)-			
Designated	-	-	-
Undesignated	-	-	579
	-	-	579
	$2,246	$ -	$616

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	September 30, 1982				
	Sheriff Road Patrol (1210)	Community Mental Health (2220)	Substance Abuse Program (2222)	Whitehall Adult Activity (2224)	Cloverville Adult Activity (2225)
ASSETS					
Cash and cash investments	$ -	$1,623,087	$ -	$ -	$21,973
Accounts receivable-					
Third-party cost reimbursements	-	-	-	-	-
Federal and state grants	19,399	3,985	71,230	4,838	-
Local municipalities and private enterprise	-	-	-	-	-
Other	-	38,206	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	23,781	190,443	-	-	-
Inventory of supplies	-	-	-	-	-
	$43,180	$1,855,721	$ 71,230	$4,838	$21,973
LIABILITIES AND EQUITY					
Cash overdraft	$40,004	$ -	$ 35,992	$ 218	$ -
Accounts payable	-	1,433,495	64,752	902	5,906
Accrued liabilities	3,176	74,784	1,451	3,511	4,180
Due to State of Michigan	-	295,548	87,312	-	11,876
Due to local municipalities	-	-	-	-	-
Due to other funds	-	11,744	33	207	11
	43,180	1,815,571	189,540	4,838	21,973
Fund balance (deficit)-					
Designated	-	-	-	-	-
Undesignated	-	40,150	(118,310)	-	-
	-	40,150	(118,310)	-	-
	$43,180	$1,855,721	$ 71,230	$4,838	$21,973

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	September 30, 1982				
	Sport Fisheries (2412)	Urban Housing Commission (2432)	Every Woman's Place (2510)	Ridesharing Grant (2543)	Bicycle Use Promotion (2544)
ASSETS					
Cash and cash investments	$ -	$834	$ -	$ -	$ -
Accounts receivable-					
Third-party cost reimbursements	-	-	3,588	-	-
Federal and state grants	5,000	-	15,172	-	-
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	2,250	-	5,733	-	-
Inventory of supplies	-	-	-	-	-
	$7,250	$834	$24,493	$ -	$ -
LIABILITIES AND EQUITY					
Cash overdraft	$1,634	$ -	$12,453	$ -	$ -
Accounts payable	5,616	208	6,904	-	-
Accrued liabilities	-	-	5,136	-	-
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	-
	7,250	208	24,493	-	-
Fund balance (deficit)-					
Designated	-	-	-	-	-
Undesignated	-	626	-	-	-
	-	626	-	-	-
	$7,250	$834	$24,493	$ -	$ -

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	September 30, 1982			
	Comprehensive Employment Training Act (2740)	LEAA Post Separation (2796)	Educational Linkages (2991)	Female Ex-Offender (2993)
ASSETS				
Cash and cash investments	$ -	$ -	$ 2,726	$615
Accounts receivable-				
Third-party cost reimbursements	-	-	-	-
Federal and state grants	279,929	-	14,148	322
Local municipalities and private enterprise	-	-	-	-
Other	7,074	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	86	-	-	-
Inventory of supplies	-	-	-	-
	$287,089	$ -	$16,874	$937
LIABILITIES AND EQUITY				
Cash overdraft	$ 18,379	$ -	$ -	$ -
Accounts payable	215,844	-	16,078	210
Accrued liabilities	41,952	-	796	727
Due to State of Michigan	-	-	-	-
Due to local municipalities	-	-	-	-
Due to other funds	10,914	-	-	-
	287,089	-	16,874	937
Fund balance (deficit)-				
Designated	-	-	-	-
Undesignated	-	-	-	-
	-	-	-	-
	$287,089	$ -	$16,874	$937

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING BALANCE SHEETS
(Continued)

	September 30, 1982			Total - All Funds	
	Older Workers Program (2994)	Reemployment Program (2995)	Mental Health Building (6310)	1982	1981
ASSETS					
Cash and cash investments	$ 788	$ -	$ 16,831	$2,861,284	$2,169,555
Accounts receivable-					
Third-party cost reimbursements	-	-	150,209	670,766	449,514
Federal and state grants	4,100	-	-	1,381,915	1,345,052
Local municipalities and private enterprise	-	-	-	1,125,496	1,049,106
Other	-	-	-	45,717	96,432
Prepaid expenses	-	-	-	1,169	17,094
Due from other funds	-	-	-	222,293	48,357
Inventory of supplies	-	-	-	41,476	44,553
	$4,888	$ -	$167,040	$6,350,116	$5,219,663
LIABILITIES AND EQUITY					
Cash overdraft	$ -	$ -	$ -	$ 511,611	$ 718,016
Accounts payable	4,888	-	40,043	2,099,516	879,351
Accrued liabilities	-	-	-	247,760	227,165
Due to State of Michigan	-	-	-	485,079	287,455
Due to local municipalities	-	-	-	153,123	155,386
Due to other funds	-	-	99,110	240,189	79,225
	4,888	-	139,153	3,737,278	2,346,598
Fund balance (deficit)-					
Designated	-	-	27,887	1,505,299	1,825,786
Undesignated	-	-	-	1,107,539	1,047,279
	-	-	27,887	2,612,838	2,873,065
	$4,888	$ -	$167,040	$6,350,116	$5,219,663

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

Year Ended December 31, 1982

	Foster Child Care (1110)	Child Haven (1120)	Cooperative Reimbursement Friend of The Court (1130)	Cooperative Reimbursement Prosecutor (1150)	Civil Defense (1190)	Marine Safety (1200)
REVENUES:						
Grants-						
State	$ 94,270	$43,858	$209,899	$75,120	$27,462	$47,458
Federal	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	94,270	43,858	209,899	75,120	27,462	47,458
EXPENDITURES:						
Current operations-						
General County government	-	-	279,728	82,535	-	-
Public safety	-	-	-	-	95,077	92,205
Health	182,275	87,742	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	195	-
	182,275	87,742	279,728	82,535	95,272	92,205
Revenues over (under) expenditures	(88,005)	(43,884)	(69,829)	(7,415)	(67,810)	(44,747)
OTHER FINANCING SOURCES (USES):						
Operating transfers in (out)-						
County appropriations - General Fund	88,005	43,884	69,829	7,415	67,810	26,039
Other	-	-	-	-	-	18,708
	88,005	43,884	69,829	7,415	67,810	44,747
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, 1982				
	Day Camp (2081)	Health Department (2210)	Accommodations Tax (2300)	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)
REVENUES:					
Grants-					
State	$ -	$1,301,325	$ -	$ (5,565)	$ -
Federal	-	22,224	-	134,079	-
Local units	-	-	-	-	-
Charges for services rendered	-	61,342	-	-	-
Contributions from private sources	-	-	161,376	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	17,275	2,583	-
Other	-	(7,417)	-	-	-
	-	1,377,474	178,651	131,097	-
EXPENDITURES:					
Current operations-					
General County government	-	-	21,020	-	-
Public safety	-	-	-	-	-
Health	-	2,386,124	-	338,808	77
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	55,333	-	-	-	-
Capital outlay	-	2,058	-	-	-
	55,333	2,388,182	21,020	338,808	77
Revenues over (under) expenditures	(55,333)	(1,010,708)	157,631	(207,711)	(77)
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	-	981,324	-	-	-
Other	55,333	13,752	(123,702)	69,954	-
	55,333	995,076	(123,702)	69,954	-
Revenues and other sources over (under) expenditures and other uses	-	(15,632)	33,929	(137,757)	(77)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	11,525	81,634	154,303	3,361
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ (4,107)	$115,563	$ 16,546	$3,284

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

(Continued)

	Year Ended December 31, 1982				
	Organic Pollutants Wastewater (2440)	Federal Revenue Sharing (2490)	Law Library (2610)	Township Police Service (2660)	Library (2710)
REVENUES:					
Grants-					
State	$ -	$ -	$ -	$ -	$ 30,494
Federal	39,450	1,058,998	-	-	12,670
Local units	-	-	-	12,000	838
Charges for services rendered	-	-	-	-	6,580
Contributions from private sources	-	-	-	-	937
Fines and forfeitures	-	-	4,750	-	119,441
Investment income	-	145,529	-	-	-
Other	-	-	-	-	-
	39,450	1,204,527	4,750	12,000	170,960
EXPENDITURES:					
Current operations-					
General County government	-	490,106	-	-	-
Public safety	-	-	17,002	12,000	-
Health	47,536	-	-	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	445,513
Recreation	-	-	-	-	-
Capital outlay	500	639,659	-	-	-
	48,036	1,129,765	17,002	12,000	445,513
Revenues over (under) expenditures	(8,586)	74,762	(12,252)	-	(274,553)
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	-	-	12,252	-	257,371
Other	8,586	(479,014)	-	-	17,983
	8,586	(479,014)	12,252	-	275,354
Revenues and other sources over (under) expenditures and other uses	-	(404,252)	-	-	801
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	1,471,525	-	-	912
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$1,067,273	$ -	$ -	$ 1,713

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE
(Continued)

	Year Ended December 31, 1982			
	EDC Loan Revolving (2860)	Brookhaven Medical Care Facility (2900-3170)	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)
REVENUES:				
Grants-				
State	$ -	$ -	$290,709	$ -
Federal	-	-	-	-
Local units	20,000	-	-	-
Charges for services rendered	-	3,782,438	-	-
Contributions from private sources	-	10,862	-	-
Fines and forfeitures	-	-	-	-
Investment income	109,201	32,113	-	-
Other	-	448	-	-
	129,201	3,825,861	290,709	-
EXPENDITURES:				
Current operations-				
General County government	5,642	-	-	-
Public safety	-	-	-	-
Health	-	4,441,806	770,096	-
Welfare	-	-	-	3,642
Culture	-	-	-	-
Recreation	-	-	-	-
Capital outlay	-	13,944	-	-
	5,642	4,455,750	770,096	3,642
Revenues over (under) expenditures	123,559	(629,889)	(479,387)	(3,642)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	646,211	481,722	3,642
Other	(23,919)	3,578	-	-
	(23,919)	649,789	481,722	3,642
Revenues and other sources over (under) expenditures and other uses	99,640	19,900	2,335	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,079,591	262,503	(2,335)	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$1,179,231	$ 282,403	$ -	$ -

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE
(Continued)

	Year Ended December 31, 1982		
	Muskegon County Economic Development Commission (2960)	Tourist (2962)	Snowmobile Trail Grooming (2964)
REVENUES:			
Grants-			
State	$ -	$ -	$ 6,595
Federal	-	-	-
Local units	-	-	-
Charges for services rendered	11,530	-	-
Contributions from private sources	38,500	(13,100)	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Other	-	-	-
	50,030	(13,100)	6,595
EXPENDITURES:			
Current operations-			
General County government	142,821	-	-
Public safety	-	-	-
Health	-	-	-
Welfare	-	-	-
Culture	-	-	-
Recreation	-	110,602	7,434
Capital outlay	3,800	-	-
	146,621	110,602	7,434
Revenues over (under) expenditures	(96,591)	(123,702)	(839)
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations - General Fund	-	-	-
Other	96,591	123,702	12,565
	96,591	123,702	12,565
Revenues and other sources over (under) expenditures and other uses	-	-	11,726
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	(11,147)
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ -	$ 579

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE
(Continued)

	Year Ended September 30, 1982				
	Sheriff Road Patrol (1210)	Community Mental Health (2220)	Substance Abuse Program (2222)	Whitehall Adult Activity (2224)	Cloverville Adult Activity (2225)
REVENUES:					
Grants-					
State	$106,381	$5,510,784	$ 512,214	$73,167	$100,557
Federal	-	-	-	-	-
Local units	-	-	-	-	-
Charges for services rendered	-	152,671	-	-	-
Contributions from private sources	-	92,412	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	79,878	-	-	-
Other	-	31,817	-	54	57
	106,381	5,867,562	512,214	73,221	100,614
EXPENDITURES:					
Current operations-					
General County government	-	-	-	-	-
Public safety	106,381	-	-	-	-
Health	-	5,854,741	511,038	72,917	99,472
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Capital outlay	-	96,364	1,176	304	1,142
	106,381	5,951,105	512,214	73,221	100,614
Revenues over (under) expenditures	-	(83,543)	-	-	-
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	-	176,097	11,777	-	-
Other	-	-	-	-	-
	-	176,097	11,777	-	-
Revenues and other sources over (under) expenditures and other uses	-	92,554	11,777	-	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	(52,404)	(130,087)	-	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ 40,150	$(118,310)	$ -	$ -

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

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

	Year Ended September 30, 1982				
	Sport Fisheries (2412)	Urban Housing Commission (2432)	Every Woman's Place (2510)	Ridesharing Grant (2543)	Bicycle Use Promotion (2544)
REVENUES:					
Grants-					
State	$20,000	$ 5,000	$232,297	$ 3,374	$498
Federal	-	-	-	11,295	-
Local units	-	5,000	-	-	-
Charges for services rendered	-	-	-	-	-
Contributions from private sources	-	-	28,286	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
	20,000	10,000	260,583	14,669	498
EXPENDITURES:					
Current operations-					
General County government	-	-	-	18,419	-
Public safety	-	-	271,509	-	498
Health	-	-	-	-	-
Welfare	-	20,624	-	-	-
Culture	-	-	-	-	-
Recreation	22,250	-	-	-	-
Capital outlay	-	-	-	-	-
	22,250	20,624	271,509	18,419	498
Revenues over (under) expenditures	(2,250)	(10,624)	(10,926)	(3,750)	-
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	-	-	-	-	-
Other	2,250	11,250	10,926	3,750	-
	2,250	11,250	10,926	3,750	-
Revenues and other sources over (under) expenditures and other uses	-	626	-	-	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-	-
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ 626	$ -	$ -	$ -

COUNTY OF MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE
(Continued)

	Year Ended September 30, 1982			
	Comprehensive Employment Training Act (2740)	LEAA Post Separation (2796)	Educational Linkages (2991)	Female Ex-Offender (2993)
REVENUES:				
Grants-				
State	$ -	$ -	$45,284	$41,271
Federal	3,510,929	14,022	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	3,510,929	14,022	45,284	41,271
EXPENDITURES:				
Current operations-				
General County government	-	-	-	-
Public safety	-	14,022	-	-
Health	-	-	-	-
Welfare	3,510,804	-	45,284	41,271
Culture	-	-	-	-
Recreation	-	-	-	-
Capital outlay	125	-	-	-
	3,510,929	14,022	45,284	41,271
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 MUSKEGON

SPECIAL REVENUE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE
(Continued)

	Year Ended September 30, 1982			Total - All Funds	
	Older Workers Program (2994)	Reemployment Program (2995)	Mental Health Building (6310)	1 9 8 2	1 9 8 1
REVENUES:					
Grants-					
State	$49,125	$3,144	$ -	$ 8,824,721	$ 5,293,274
Federal	-	-	-	4,803,667	8,779,090
Local units	-	-	-	37,838	35,549
Charges for services rendered	-	-	426,140	4,440,701	3,765,752
Contributions from private sources	-	-	-	319,273	248,547
Fines and forfeitures	-	-	-	124,191	157,210
Investment income	-	-	-	386,579	379,976
Other	-	-	-	24,959	201,060
	49,125	3,144	426,140	18,961,929	18,860,458
EXPENDITURES:					
Current operations-					
General County government	-	-	-	1,040,271	943,824
Public safety	-	-	-	608,694	427,741
Health	-	-	-	14,792,632	9,643,628
Welfare	49,125	3,144	398,253	4,072,147	7,661,788
Culture	-	-	-	445,513	468,949
Recreation	-	-	-	195,619	160,190
Capital outlay	-	-	-	759,267	534,722
	49,125	3,144	398,253	21,914,143	19,840,842
Revenues over (under) expenditures	-	-	27,887	(2,952,214)	(980,384)
OTHER FINANCING SOURCES (USES):					
Operating transfers in (out)-					
County appropriations - General Fund	-	-	-	2,873,378	1,628,517
Other	-	-	-	(177,707)	(190,237)
	-	-	-	2,695,671	1,438,280
Revenues and other sources over (under) expenditures and other uses	-	-	27,887	(256,543)	457,896
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	2,869,381	2,427,113
CAPITAL CONTRIBUTED (TO) FROM OTHER FUNDS	-	-	-	-	(1,833)
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	-	(13,795)
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ -	$ 27,887	$ 2,612,838	$ 2,869,381

COUNTY OF MUSKEGON

FOSTER CHILD CARE (1110)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	$ 89,317	$ 94,270	$4,953
Federal	-	-	-
Local units	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Other	-	-	-
	89,317	94,270	4,953
EXPENDITURES:			
Health	178,633	182,275	(3,642)
Capital outlay	-	-	-
	178,633	182,275	(3,642)
Revenues over (under) expenditures	(89,316)	(88,005)	1,311
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations - General Fund	89,316	88,005	(1,311)
Other	-	-	-
	89,316	88,005	(1,311)
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

CHILD HAVEN (1120)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	$43,315	$43,858	$ 543
Federal	-	-	-
Local units	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Other	-	-	-
	43,315	43,858	543
EXPENDITURES:			
Health	86,630	87,742	(1,112)
Capital outlay	-	-	-
	86,630	87,742	(1,112)
Revenues over (under) expenditures	(43,315)	(43,884)	(569)
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations - General Fund	43,315	43,884	569
Other	-	-	-
	43,315	43,884	569
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 FRIEND OF THE COURT SPECIAL REVENUE FUND (1130)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$209,899	$209,899	$ -	$191,184
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	209,899	209,899	-	191,184
EXPENDITURES:				
General County government	257,234	279,728	(22,494)	234,918
Capital outlay	-	-	-	-
	257,234	279,728	(22,494)	234,918
Revenues over (under) expenditures	(47,335)	(69,829)	(22,494)	(43,734)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	47,335	69,829	22,494	43,734
Other	-	-	-	-
	47,335	69,829	22,494	43,734
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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$76,624	$75,120	$(1,504)	$67,762
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	240
	76,624	75,120	(1,504)	68,002
EXPENDITURES:				
General County government	84,604	82,535	2,069	74,625
Capital outlay	-	-	-	-
	84,604	82,535	2,069	74,625
Revenues over (under) expenditures	(7,980)	(7,415)	565	(6,623)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	7,980	7,415	(565)	6,623
Other	-	-	-	-
	7,980	7,415	(565)	6,623
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

CIVIL DEFENSE SPECIAL REVENUE FUND (1190)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ 38,839	$ 27,462	$(11,377)	$20,818
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	6,084
	38,839	27,462	(11,377)	26,902
EXPENDITURES:				
Public safety	99,993	95,077	4,916	86,760
Capital outlay	500	195	305	-
	100,493	95,272	5,221	86,760
Revenues over (under) expenditures	(61,654)	(67,810)	(6,156)	(59,858)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	61,654	67,810	6,156	59,408
Other	-	-	-	450
	61,654	67,810	6,156	59,858
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

MARINE SAFETY SPECIAL REVENUE FUND (1200)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$47,458	$47,458	$ -	$45,904
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	47,458	47,458	-	45,904
EXPENDITURES:				
Public safety	79,138	92,205	(13,067)	82,319
Capital outlay	-	-	-	-
	79,138	92,205	(13,067)	82,319
Revenues over (under) expenditures	(31,680)	(44,747)	(13,067)	(36,415)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	12,972	26,039	13,067	17,103
Other	18,708	18,708	-	19,312
	31,680	44,747	13,067	36,415
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

DAY CAMP SPECIAL REVENUE FUND (2081)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	9,000	-	(9,000)	4,543
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	15,000	-	(15,000)	6,684
	24,000	-	(24,000)	11,227
EXPENDITURES:				
Recreation	77,317	55,333	21,984	66,464
Capital outlay	-	-	-	-
	77,317	55,333	21,984	66,464
Revenues over (under) expenditures	(53,317)	(55,333)	(2,016)	(55,237)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	53,317	55,333	2,016	55,237
	53,317	55,333	2,016	55,237
Revenues and other sources over (under) expenditures and other uses	-	-	-	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ -	$ -	$ -

COUNTY OF MUSKEGON

HEALTH DEPARTMENT SPECIAL REVENUE FUND (2210)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$1,300,761	$1,301,325	$ 564	$1,245,969
Federal	17,948	22,224	4,276	17,094
Local units	-	-	-	-
Charges for services rendered	290,850	61,342	(229,508)	109,411
Contributions from private sources	450	-	(450)	550
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	7,061	(7,417)	(14,478)	2,601
	1,617,070	1,377,474	(239,596)	1,375,625
EXPENDITURES:				
Health	2,332,878	2,386,124	(53,246)	1,907,049
Capital outlay	1,000	2,058	(1,058)	1,835
	2,333,878	2,388,182	(54,304)	1,908,884
Revenues over (under) expenditures	(716,808)	(1,010,708)	(293,900)	(533,259)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	718,557	981,324	262,767	526,949
Other	13,752	13,752	-	13,752
	732,309	995,076	262,767	540,701
Revenues and other sources over (under) expenditures and other uses	15,501	(15,632)	(31,133)	7,442
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	11,525	11,525	-	4,083
FUND BALANCE (DEFICIT) END OF YEAR	$ 27,026	$ (4,107)	$ (31,133)	$ 11,525

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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1 9 8 2			
	Budget	Actual	Variance - Favorable (Unfavorable)	1 9 8 1 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	135,000	161,376	26,376	91,077
Fines and forfeitures	-	-	-	-
Investment income	-	17,275	17,275	5,409
Other	-	-	-	-
	135,000	178,651	43,651	96,486
EXPENDITURES:				
General County government	24,398	21,020	3,378	6,493
Capital outlay	-	-	-	-
	24,398	21,020	3,378	6,493
Revenues over (under) expenditures	110,602	157,631	47,029	89,993
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	(110,602)	(123,702)	(13,100)	(8,359)
	(110,602)	(123,702)	(13,100)	(8,359)
Revenues and other sources over (under) expenditures and other uses	-	33,929	33,929	81,634
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	81,634	81,634	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ 81,634	$115,563	$33,929	$81,634

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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1 9 8 2			
	Budget	Actual	Variance - Favorable (Unfavorable)	1 9 8 1 Actual
REVENUES:				
Grants-				
State	$ -	$(5,565)	$ (5,565)	$ 7,087
Federal	-	134,079	134,079	106,302
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	2,583	2,583	5,927
Other	-	-	-	-
	-	131,097	131,097	119,316
EXPENDITURES:				
Health	-	338,808	338,808	8,789
Capital outlay	-	-	-	-
	-	338,808	338,808	8,789
Revenues over (under) expenditures	-	(207,711)	(207,711)	110,527
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	-	69,954	69,954	-
	-	69,954	69,954	-
Revenues and other sources over (under) expenditures and other uses	-	(137,757)	(137,757)	110,527
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	154,303	154,303	-	43,776
FUND BALANCE (DEFICIT) END OF YEAR	$154,303	$ 16,546	$(137,757)	$154,303

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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982			
	Budget	Actual	Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ (95)
Federal	-	-	-	1,902
Local units	-	-	-	678
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	-	-	2,485
EXPENDITURES:				
Health	-	77	(77)	2,686
Capital outlay	-	-	-	-
	-	77	(77)	2,686
Revenues over (under) expenditures	-	(77)	(77)	(201)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	-	-	-	-
	-	-	-	-
Revenues and other sources over (under) expenditures and other uses	-	(77)	(77)	(201)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	3,361	3,361	-	3,562
FUND BALANCE (DEFICIT) END OF YEAR	$3,361	$3,284	$(77)	$3,361

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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	39,450	39,450	117,121
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	39,450	39,450	117,121
EXPENDITURES:				
Health	-	47,536	(47,536)	112,716
Capital outlay	-	500	(500)	23,471
	-	48,036	(48,036)	136,187
Revenues over (under) expenditures	-	(8,586)	(8,586)	(19,066)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	-	8,586	8,586	19,066
	-	8,586	8,586	19,066
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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	1,057,041	1,058,998	1,957	1,189,293
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	45,000	145,529	100,529	196,408
Other	-	-	-	629
	1,102,041	1,204,527	102,486	1,386,330
EXPENDITURES:				
General County government	715,015	490,106	224,909	427,983
Capital outlay	1,312,696	639,659	673,037	374,501
	2,027,711	1,129,765	897,946	802,484
Revenues over (under) expenditures	(925,670)	74,762	1,000,432	583,846
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	(491,812)	(479,014)	12,798	(569,189)
	(491,812)	(479,014)	12,798	(569,189)
Revenues and other sources over (under) expenditures and other uses	(1,417,482)	(404,252)	1,013,230	14,657
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,471,525	1,471,525	-	1,538,701
CAPITAL CONTRIBUTED TO AIRPORT FUND	-	-	-	(81,833)
FUND BALANCE (DEFICIT) END OF YEAR	$ 54,043	$1,067,273	$1,013,230	$1,471,525

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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	3,300	4,750	1,450	3,000
Investment income	-	-	-	-
Other	-	-	-	-
	3,300	4,750	1,450	3,000
EXPENDITURES:				
Public safety	16,425	17,002	(577)	12,380
Capital outlay	-	-	-	-
	16,425	17,002	(577)	12,380
Revenues over (under) expenditures	(13,125)	(12,252)	873	(9,380)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	13,125	12,252	(873)	9,380
Other	-	-	-	-
	13,125	12,252	(873)	9,380
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)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	12,000	12,000	11,249
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	12,000	12,000	11,249
EXPENDITURES:				
Public safety	-	12,000	(12,000)	11,249
Capital outlay	-	-	-	-
	-	12,000	(12,000)	11,249
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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ 31,775	$ 30,494	$(1,281)	$ 26,684
Federal	12,670	12,670	-	12,160
Local units	1,000	838	(162)	622
Charges for services rendered	5,050	6,580	1,530	5,309
Contributions from private sources	600	937	337	760
Fines and forfeitures	116,485	119,441	2,956	154,210
Investment income	-	-	-	-
Other	-	-	-	71,546
	167,580	170,960	3,380	271,291
EXPENDITURES:				
Culture	453,011	445,513	7,498	468,949
Capital outlay	-	-	-	-
	453,011	445,513	7,498	468,949
Revenues over (under) expenditures	(285,431)	(274,553)	10,878	(197,658)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	263,091	257,371	(5,720)	179,479
Other	22,190	17,983	(4,207)	17,204
	285,281	275,354	(9,927)	196,683
Revenues and other sources over (under) expenditures and other uses	(150)	801	951	(975)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	912	912	-	1,887
FUND BALANCE (DEFICIT) END OF YEAR	$ 762	$ 1,713	$ 951	$ 912

COUNTY OF MUSKEGON

EDC LOAN REVOLVING SPECIAL REVENUE FUND (2860)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Actual Amounts for 15 Months Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	20,000	20,000	20,000
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	109,201	109,201	98,402
Other	-	-	-	-
	-	129,201	129,201	118,402
EXPENDITURES:				
General County government	-	5,642	(5,642)	-
Capital outlay	-	-	-	-
	-	5,642	(5,642)	-
Revenues over (under) expenditures	-	123,559	123,559	118,402
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	-	(23,919)	(23,919)	64,838
	-	(23,919)	(23,919)	64,838
Revenues and other sources over (under) expenditures and other uses	-	99,640	99,640	183,240
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	1,079,591	1,079,591	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	896,351
FUND BALANCE (DEFICIT) END OF YEAR	$1,079,591	$1,179,231	$ 99,640	$1,079,591

COUNTY OF MUSKEGON

BROOKHAVEN MEDICAL CARE FACILITY SPECIAL REVENUE FUND (2900-3170)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1 9 8 2			
	Budget	Actual	Variance - Favorable (Unfavorable)	1 9 8 1 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	4,165,500	3,782,438	(383,062)	3,495,054
Contributions from private sources	10,800	10,862	62	5,250
Fines and forfeitures	-	-	-	-
Investment income	-	32,113	32,113	33,236
Other	-	448	448	19,911
	4,176,300	3,825,861	(350,439)	3,553,451
EXPENDITURES:				
Health	4,721,636	4,441,806	(279,830)	3,699,907
Capital outlay	25,000	13,944	11,056	54,616
	4,746,636	4,455,750	290,886	3,754,523
Revenues over (under) expenditures	(570,336)	(629,889)	(59,553)	(201,072)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	556,636	646,211	89,575	185,418
Other	13,700	3,578	(10,122)	50,077
	570,336	649,789	79,453	235,495
Revenues and other sources over (under) expenditures and other uses	-	19,900	19,900	34,423
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	262,503	262,503	-	228,080
FUND BALANCE (DEFICIT) END OF YEAR	$ 262,503	$ 282,403	$ 19,900	$ 262,503

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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$277,940	$290,709	$ 12,769	$284,442
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	57,100	-	(57,100)	62,986
	335,040	290,709	(44,331)	347,428
EXPENDITURES:				
Health	750,479	770,096	(19,617)	800,774
Capital outlay	-	-	-	-
	750,479	770,096	(19,617)	800,774
Revenues over (under) expenditures	(415,439)	(479,387)	(63,948)	(453,346)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	440,439	481,722	41,283	451,011
Other	-	-	-	-
	440,439	481,722	41,283	451,011
Revenues and other sources over (under) expenditures and other uses	25,000	2,335	(22,665)	(2,335)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(2,335)	(2,335)	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ 22,665	$ -	$(22,665)	$ (2,335)

COUNTY OF MUSKEGON

SOLDIERS AND SAILORS RELIEF SPECIAL REVENUE FUND (2930)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	-	-	-
EXPENDITURES:				
Welfare	4,000	3,642	358	5,165
Capital outlay	-	-	-	-
	4,000	3,642	358	5,165
Revenues over (under) expenditures	(4,000)	(3,642)	358	(5,165)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	4,000	3,642	(358)	5,165
Other	-	-	-	-
	4,000	3,642	(358)	5,165
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

MUSKEGON COUNTY ECONOMIC DEVELOPMENT COMMISSION SPECIAL REVENUE FUND (2960)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1982
With Actual Amounts for 15 Months Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	19,000	11,530	(7,470)	22,019
Contributions from private sources	36,000	38,500	2,500	6,000
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	19,867
Other	-	-	-	986
	55,000	50,030	(4,970)	48,872
EXPENDITURES:				
General County government	146,376	142,821	3,555	166,224
Capital outlay	3,800	3,800	-	842
	150,176	146,621	3,555	167,066
Revenues over (under) expenditures	(95,176)	(96,591)	(1,415)	(118,194)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	95,176	96,591	1,415	118,194
	95,176	96,591	1,415	118,194
Revenues and other sources over (under) expenditures and other uses	-	-	-	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	896,351
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	(896,351)
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ -	$ -	$ -

COUNTY OF MUSKEGON

TOURIST SPECIAL REVENUE FUND (2962)

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

Year Ended December 31, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	(13,100)	(13,100)	24,080
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	(13,100)	(13,100)	24,080
EXPENDITURES:				
Recreation	100,000	110,602	(10,602)	54,712
Capital outlay	-	-	-	-
	100,000	110,602	(10,602)	54,712
Revenues over (under) expenditures	(100,000)	(123,702)	(23,702)	(30,632)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	100,000	123,702	23,702	24,359
	100,000	123,702	23,702	24,359
Revenues and other sources over (under) expenditures and other uses	-	-	-	(6,273)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	6,273
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, 1982
With Comparative Actual Amounts for Year Ended December 31, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ 6,600	$ 6,595	$ (5)	$ 6,477
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	6,600	6,595	(5)	6,477
EXPENDITURES:				
Recreation	6,600	7,434	(834)	3,829
Capital outlay	-	-	-	-
	6,600	7,434	(834)	3,829
Revenues over (under) expenditures	-	(839)	(839)	2,648
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	-	12,565	12,565	-
	-	12,565	12,565	-
Revenues and other sources over (under) expenditures and other uses	-	11,726	11,726	2,648
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(11,147)	(11,147)	-	-
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	-	-	(13,795)
FUND BALANCE (DEFICIT) END OF YEAR	$(11,147)	$ 579	$11,726	$(11,147)

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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$106,644	$106,381	$(263)	$100,376
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	106,644	106,381	(263)	100,376
EXPENDITURES:				
Public safety	106,644	106,381	263	100,376
Capital outlay	-	-	-	-
	106,644	106,381	263	100,376
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$5,764,544	$5,510,784	$(253,760)	$2,133,258
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	155,546	152,671	(2,875)	128,459
Contributions from private sources	92,412	92,412	-	97,605
Fines and forfeitures	-	-	-	-
Investment income	-	79,878	79,878	17,826
Other	17,000	31,817	14,817	19,857
	6,029,502	5,867,562	(161,940)	2,397,005
EXPENDITURES:				
Health	6,117,926	5,854,741	263,185	2,470,231
Capital outlay	96,888	96,364	524	37,912
	6,214,814	5,951,105	263,709	2,508,143
Revenues over (under) expenditures	(185,312)	(83,543)	101,769	(111,138)
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	185,312	176,097	(9,215)	144,247
Other	-	-	-	-
	185,312	176,097	(9,215)	144,247
Revenues and other sources over (under) expenditures and other uses	-	92,554	92,554	33,109
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(52,404)	(52,404)	-	(165,513)
CAPITAL CONTRIBUTED TO MENTAL HEALTH FUND	-	-	-	80,000
FUND BALANCE (DEFICIT) END OF YEAR	$ (52,404)	$ 40,150	$ 92,554	$ (52,404)

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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ 523,871	$ 512,214	$(11,657)	$ 516,942
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	523,871	512,214	(11,657)	516,942
EXPENDITURES:				
Health	522,671	511,038	11,633	516,942
Capital outlay	1,200	1,176	24	-
	523,871	512,214	11,657	516,942
Revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	11,777	11,777	-
Other	-	-	-	-
	-	11,777	11,777	-
Revenues and other sources over (under) expenditures and other uses	-	11,777	11,777	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(130,087)	(130,087)	-	(130,087)
FUND BALANCE (DEFICIT) END OF YEAR	$(130,087)	$(118,310)	$ 11,777	$(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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$85,253	$73,167	$(12,086)	$43,823
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	1,785
Other	-	54	54	-
	85,253	73,221	(12,032)	45,608
EXPENDITURES:				
Health	84,162	72,917	11,245	43,976
Capital outlay	1,091	304	787	1,632
	85,253	73,221	12,032	45,608
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$142,088	$100,557	$(41,531)	$73,552
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	1,116
Other	-	57	57	-
	142,088	100,614	(41,474)	74,668
EXPENDITURES:				
Health	134,800	99,472	35,328	71,558
Capital outlay	7,288	1,142	6,146	3,110
	142,088	100,614	41,474	74,668
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

SPORT FISHERIES SPECIAL REVENUE FUND (2412)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1982

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	$20,000	$20,000	$ -
Federal	-	-	-
Local units	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Other	-	-	-
	20,000	20,000	-
EXPENDITURES:			
Recreation	22,250	22,250	-
Capital outlay	-	-	-
	22,250	22,250	-
Revenues over (under) expenditures	(2,250)	(2,250)	-
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations - General Fund	-	-	-
Other	2,250	2,250	-
	2,250	2,250	-
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

URBAN HOUSING COMMISSION SPECIAL REVENUE FUND (2432)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1982

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	$ -	$ 5,000	$ 5,000
Federal	-	-	-
Local units	-	5,000	5,000
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Other	-	-	-
	-	10,000	10,000
EXPENDITURES:			
Welfare	-	20,624	(20,624)
Capital outlay	-	-	-
	-	20,624	(20,624)
Revenues over (under) expenditures	-	(10,624)	(10,624)
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations - General Fund	-	-	-
Other	-	11,250	11,250
	-	11,250	11,250
Revenues and other sources over (under) expenditures and other uses	-	626	626
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ 626	$ 626

OUNTY OF MUSKEGON

EVERY WOMAN'S PLACE SPECIAL REVENUE FUND (2510)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$247,251	$232,297	$(14,954)	$74,063
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	29,756	28,286	(1,470)	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	277,007	260,583	(16,424)	74,063
EXPENDITURES:				
Public safety	286,422	271,509	14,913	74,063
Capital outlay	-	-	-	-
	286,422	271,509	14,913	74,063
Revenues over (under) expenditures	(9,415)	(10,926)	(1,511)	-
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	12,207	10,926	(1,281)	-
	12,207	10,926	(1,281)	-
Revenues and other sources over (under) expenditures and other uses	2,792	-	(2,792)	-
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ 2,792	$ -	$ (2,792)	$ -

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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ 6,037	$ 3,374	$(2,663)	$ 7,749
Federal	20,213	11,295	(8,918)	25,688
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	254
	26,250	14,669	(11,581)	33,691
EXPENDITURES:				
General County government	26,250	18,419	7,831	33,581
Capital outlay	-	-	-	110
	26,250	18,419	7,831	33,691
Revenues over (under) expenditures	-	(3,750)	(3,750)	-
OTHER FINANCING SOURCES (USES):				
Operating transfers in (out)-				
County appropriations - General Fund	-	-	-	-
Other	-	3,750	3,750	-
	-	3,750	3,750	-
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1 9 8 2			1 9 8 1
	Budget	Actual	Variance - Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	$ -	$498	$498	$17,922
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	498	498	17,922
EXPENDITURES:				
Public safety	-	498	(498)	17,922
Capital outlay	-	-	-	-
	-	498	(498)	17,922
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

COMPREHENSIVE EMPLOYMENT TRAINING ACT SPECIAL REVENUE FUND (2740)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	4,859,279	3,510,929	(1,348,350)	7,227,495
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	4,020
	4,859,279	3,510,929	(1,348,350)	7,231,515
EXPENDITURES:				
Welfare	4,856,654	3,510,804	1,345,850	7,194,822
Capital outlay	2,625	125	2,500	36,693
	4,859,279	3,510,929	1,348,350	7,231,515
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

LEAA POST SEPARATION SPECIAL REVENUE FUND (2796)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$ -	$ -	$ -
Federal	-	14,022	14,022	42,672
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	14,022	14,022	42,672
EXPENDITURES:				
Public safety	-	14,022	(14,022)	42,672
Capital outlay	-	-	-	-
	-	14,022	(14,022)	42,672
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1 9 8 2			1 9 8 1
	Budget	Actual	Variance - Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	$52,220	$45,284	$(6,936)	$68,223
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	52,220	45,284	(6,936)	68,223
EXPENDITURES:				
Welfare	52,220	45,284	6,936	68,223
Capital outlay	-	-	-	-
	52,220	45,284	6,936	68,223
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982			1981
	Budget	Actual	Variance - Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	$46,250	$41,271	$(4,979)	$45,851
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	46,250	41,271	(4,979)	45,851
EXPENDITURES:				
Welfare	46,250	41,271	4,979	45,851
Capital outlay	-	-	-	-
	46,250	41,271	4,979	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	-	-	-	-
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982			1981
	Budget	Actual	Variance - Favorable (Unfavorable)	Actual
REVENUES:				
Grants-				
State	$57,350	$49,125	$(8,225)	$42,520
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	57,350	49,125	(8,225)	42,520
EXPENDITURES:				
Welfare	57,350	49,125	8,225	42,520
Capital outlay	-	-	-	-
	57,350	49,125	8,225	42,520
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, 1982
With Comparative Actual Amounts for Year Ended September 30, 1981

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)	1981 Actual
REVENUES:				
Grants-				
State	$ -	$3,144	$ 3,144	$136,879
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	-	3,144	3,144	136,879
EXPENDITURES:				
Welfare	-	3,144	(3,144)	136,879
Capital outlay	-	-	-	-
	-	3,144	(3,144)	136,879
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

MENTAL HEALTH BUILDING SPECIAL REVENUE FUND (6310)

STATEMENT OF REVENUES, EXPENDITURES, AND

CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1982

	1982 Budget	1982 Actual	1982 Variance - Favorable (Unfavorable)
REVENUES:			
Grants-			
State	$ -	$ -	$ -
Federal	-	-	-
Local units	-	-	-
Charges for services rendered	491,930	426,140	(65,790)
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	2,250	-	(2,250)
Other	-	-	-
	494,180	426,140	(68,040)
EXPENDITURES:			
Health	494,180	398,253	95,927
Capital outlay	-	-	-
	494,180	398,253	95,927
Revenues over (under) expenditures	-	27,887	27,887
OTHER FINANCING SOURCES (USES):			
Operating transfers in (out)-			
County appropriations - General Fund	-	-	-
Other	-	-	-
	-	-	-
Revenues and other sources over (under) expenditures and other uses	-	27,887	27,887
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	-	-	-
FUND BALANCE (DEFICIT) END OF YEAR	$ -	$ 27,887	$27,887

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CAPITAL PROJECTS FUNDS

Psychiatric Facility (4140)--to account for revenues and expenditures associated with the construction of the Community Mental Health facility.

Public Improvement (4930)--established by appropriation from the County's General Fund for future general projects developed according to the County's capital improvement budgeting program. While its use is intended for capital improvements, it is not restricted to that purpose.

EDA Weatherization (4950)--to account for Federal grant monies received and related expenditures associated with energy conservation measures applied to the County Building. Such measures include insulating building sidewalls, caulking the building, installing thermopane windows and improvements to the ventilation system.

Capital Improvements Fund (4960)--to account for resources used for the acquisition of capital facilities. Its purpose is to accumulate funds to finance, entirely or partially, capital projects from resources other than bond indebtedness. It is restricted to capital improvement expenditures.

COUNTY OF MUSKEGON

CAPITAL PROJECTS FUNDS

COMBINING BALANCE SHEETS

	December 31, 1982			September 30, 1982		
	Psychiatric Facility (4140)	Public Improvement (4930)	Capital Improvement (4960)	EDA Weatherization (4950)	1 9 8 2 Total	1 9 8 1 Total
A S S E T S						
Cash and cash investments	$102,645	$170,385	$ 64,344	$ -	$ 337,374	$ 496,019
Accounts receivable-						
Federal grant	-	-	-	-	-	38,900
Other	-	-	34,925	-	34,925	-
Due from other funds	-	-	-	52,808	52,808	19,186
Long-term note receivable	-	500,000	300,000	-	800,000	800,000
	$102,645	$670,385	$399,269	$52,808	$1,225,107	$1,354,105
LIABILITIES AND EQUITY						
Cash overdraft	$ -	$ -	$ -	$52,808	$ 52,808	$ 4,210
Accounts payable	2,000	-	-	-	2,000	101,217
Accrued liabilities	-	-	-	-	-	57,352
	2,000	-	-	52,808	54,808	162,779
Fund balance (deficit)-						
Reserve for long-term note receivable	-	500,000	300,000	-	800,000	800,000
Unreserved-						
Designated for Brookhaven Medical Care Facility	-	-	110,977	-	110,977	110,977
Undesignated	100,645	170,385	(11,708)	-	259,322	280,349
	100,645	670,385	399,269	-	1,170,299	1,191,326
	$102,645	$670,385	$399,269	$52,808	$1,225,107	$1,354,105

COUNTY OF MUSKEGON

CAPITAL PROJECTS FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES

AND CHANGES IN FUND BALANCE

	Year Ended December 31, 1982			Year Ended September 30, 1982		
	Psychiatric Facility (4140)	Public Improvement (4930)	Capital Improvement (4960)	EDA Weatherization (4950)	1982 Total	1981 Total
REVENUES:						
Grants-						
State	$ 1,843	$ -	$ -	$ -	$ 1,843	$ -
Federal	-	-	-	-	-	379,906
Investment income	5,137	43,955	3,850	-	52,942	176,898
Charges for services	-	-	-	-	-	17,957
Other	-	-	-	-	-	-
	6,980	43,955	3,850	-	54,785	574,761
EXPENDITURES:						
Capital outlay	54,887	8,137	-	-	63,024	2,413,091
Interest expense	(56,800)	60	-	-	(56,740)	322,837
Other services and charges	59,571	200	589	52,808	113,168	120,349
	57,658	8,397	589	52,808	119,452	2,856,277
Revenues over (under) expenditures	(50,678)	35,558	3,261	(52,808)	(64,667)	(2,281,516)
OTHER FINANCING SOURCES:						
Operating transfer from other funds	-	-	-	52,808	52,808	122,271
Bond proceeds	-	-	-	-	-	-
	-	-	-	52,808	52,808	122,271
Revenues and other sources over (under) expenditures and other uses	(50,678)	35,558	3,261	-	(11,859)	(2,159,245)
FUND BALANCE BEGINNING OF YEAR	151,323	643,995	396,008	-	1,191,326	3,336,776
EQUITY TRANSFER (TO) FROM OTHER FUNDS	-	(9,168)	-	-	(9,168)	13,795
FUND BALANCE END OF YEAR	$100,645	$670,385	$399,269	$ -	$1,170,299	$1,191,326

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SPECIAL ASSESSMENT FUNDS

Drain Fund (8010)--to account for the monies received and expended by the drain commissioner for the purpose of proper drainage within the County.

Muskegon County 1975 Motor Vehicle Highway (8110)--to account for the retirement of bonds that were issued in anticipation of the Michigan Motor Vehicle Highway Fund payments to be received by the board of county road commissioners of the County of Muskegon for the purpose of paying the cost of various County highway improvement projects. These bonds are authorized by Act 51 of the Public Acts of Michigan of 1951, as amended.

The following funds were authorized in accordance with the provisions of Act 185 of the Michigan Public Acts of 1957, as amended.

Muskegon County Sewage Collection & Disposal System No. 1 (8710)--to account for the construction of a sewage collection system in the City of Norton Shores.

Muskegon County Water Supply System No. 1 (8711, 8717 and 8718)--to account for the construction of a water improvement system in Muskegon County to serve the Township of Fruitport, the Village of Fruitport and the City of Norton Shores.

Muskegon County Water Supply System No. 2 (8712)--to account for construction of improvements to the existing water supply system in the City of Muskegon.

Muskegon County Sewage Collection & Disposal System No. 1, Series II (8713)--to account for the construction of sewer extensions and improvements to the existing sewage collection system in Muskegon County to service the City of Norton Shores.

Muskegon County Sewage Collection & Disposal System No. 1, Series III (8714)--to account for the construction of sewer extensions and improvements to the existing sewage collection system in Muskegon County to service the City of Norton Shores.

Muskegon County Water Supply System No. 3 (8715)--to
[illegible] ion of improvements to the
[illegible] em in the City of Roosevelt

1[illegible]

Muskegon County Solid Waste Management System No. 2 (8716)--to account for the construction of improvements to an existing landfill used jointly by the Cities of Norton Shores and Muskegon and the Townships of Muskegon and Egelston.

Northside Water Project (8719)--to account for construction of water lines in the Townships of Laketon, Muskegon and Dalton.

Muskegon County Water Supply - North Muskegon (8720)--to account for the assessments receivable and bonds payable in connection with the construction of a water supply system to service the City of North Muskegon.

Muskegon County Wastewater Management System No. 1 - Egelston Township Extension (8832)--to account for the construction of sewer extensions and a transfer station in the Township of Egelston.

Muskegon County Wastewater Management System No. 1 - Muskegon Township Extension (8833)--to account for the construction of sewer extensions in the Township of Muskegon.

Muskegon County Wastewater Management System No. 1 - Laketon Township Extension (8834)--to account for the construction of sewer extensions in the Township of Laketon.

Muskegon County Sewage Collection and Disposal System No. 1, Series IV (8835)--to account for the construction of sewer extensions and improvements to the existing sewage collection system in Muskegon County to service the City of Norton Shores.

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COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEETS

December 31, 1982

	Drain Fund (8010)	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. 1 Series II (8713)
ASSETS						
Cash and cash investments	$319,346	$ -	$ 32,423	$ 1,327,091	$ 289,118	$ 322,442
Accounts receivable	-	-	38	252	-	85
Due from other funds	-	-	-	-	-	-
Grants receivable-						
Federal	-	-	-	-	-	-
State	-	-	-	-	-	-
Drain assessments receivable-						
Current	2,034	-	-	-	-	-
Special assessments receivable-						
Current	-	225,000	30,000	150,000	200,000	50,000
Deferred	-	450,000	210,000	5,050,000	2,850,000	1,950,000
	$321,380	$675,000	$272,461	$ 6,527,343	$3,339,118	$2,322,527
LIABILITIES AND EQUITY						
Cash overdraft	$ -	$ -	$ -	$ -	$ -	$ -
Accounts payable	-	-	-	27	-	-
Accrued liabilities	582	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Bonds payable	-	675,000	240,000	5,200,000	3,250,000	2,000,000
Deferred revenue	-	-	210,000	5,050,000	3,050,000	1,950,000
	582	675,000	450,000	10,250,027	6,300,000	3,950,000
Fund balance (deficit)	320,798	-	(177,539)	(3,722,684)	(2,960,882)	(1,627,473)
	$321,380	$675,000	$272,461	$ 6,527,343	$3,339,118	$2,322,527

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEETS
(Continued)

December 31, 1982

	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)
ASSETS					
Cash and cash investments	$297,811	$ -	$ 31,129	$ 279,463	$ 24,747
Accounts receivable	148	-	37	-	65
Due from other funds	-	-	-	-	-
Grants receivable-					
Federal	-	-	-	-	-
State	-	-	-	-	-
Drain assessments receivable-					
Current	-	-	-	-	-
Special assessments receivable-					
Current	50,000	27,225	25,000	-	15,000
Deferred	950,000	136,100	400,000	1,100,000	265,000
	$1,297,959	$163,325	$456,166	$1,379,463	$304,812
LIABILITIES AND EQUITY					
Cash overdraft	$ -	$130,642	$ -	$ -	$ -
Accounts payable	-	-	-	78,980	-
Accrued liabilities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Bonds payable	1,000,000	-	425,000	1,100,000	280,000
Deferred revenue	950,000	136,100	400,000	1,100,000	265,000
	1,950,000	266,742	825,000	2,278,980	545,000
Fund balance (deficit)	(652,041)	(103,417)	(368,834)	(899,517)	(240,188)
	$1,297,959	$163,325	$456,166	$1,379,463	$304,812

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING BALANCE SHEETS
(Continued)

	December 31, 1982					
	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, 1 9 8 1 Total
ASSETS						
Cash and cash investments	$ 699,703	$ 862,636	$ 83,599	$ 977,845	$ 5,547,353	$ 6,009,612
Accounts receivable	177	537	-	647	1,986	1,225
Due from other funds	-	-	-	-	-	32,868
Grants receivable-						
Federal	-	-	211	-	211	-
State	6,296	38,263	5,104	53,776	103,439	144,897
Drain assessments receivable-						
Current	-	-	-	-	2,034	2,034
Special assessments receivable						
Current	75,000	200,000	75,000	500,000	1,622,225	1,477,225
Deferred	1,850,000	9,100,000	2,575,000	7,150,000	34,036,100	34,558,325
	$2,631,176	$10,201,436	$2,738,914	$ 8,682,268	$41,313,348	$42,226,186
LIABILITIES AND EQUITY						
Cash overdraft	$ -	$ -	$ -	$ -	$ 130,642	$ 167,281
Accounts payable	-	5,049	-	-	84,056	73,424
Accrued liabilities	-	-	-	-	582	432
Due to other funds	-	-	-	-	-	32,868
Bonds payable	1,925,000	9,300,000	2,650,000	7,650,000	35,695,000	36,045,000
Deferred revenue	1,850,000	9,100,000	2,575,000	7,150,000	33,786,100	34,083,325
	3,775,000	18,405,049	5,225,000	14,800,000	69,696,380	70,402,330
Fund balance (deficit)	(1,143,824)	(8,203,613)	(2,486,086)	(6,117,732)	(28,383,032)	(28,176,144)
	$2,631,176	$10,201,436	$2,738,914	$ 8,682,268	$41,313,348	$42,226,186

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

Year Ended December 31, 1982

	Drain Fund (8010)	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 contruction-						
Federal	$ -	$ -	$ -	$ -	$ -	$ -
State	-	-	-	-	-	-
Special assessments	-	-	30,000	150,000	200,000	50,000
Investment income	36,756	-	3,606	149,411	-	35,821
Other	1,500	-	-	1,218	3,927	-
	38,256	-	33,606	300,629	203,927	85,821
EXPENDITURES:						
Engineering and construction costs	-	-	-	14,079	-	-
Other	38,731	-	325	300	5,259	200
	38,731	-	325	14,379	5,259	200
Revenue over (under) expenditures	(475)	-	33,281	286,250	198,668	85,621
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	$320,798	$ -	$(177,539)	$(3,722,684)	$(2,960,882)	$(1,627,473)

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE
(Continued)

Year Ended December 31, 1982

	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)
REVENUES:					
Grants in aid of construction-					
Federal	$ -	$ -	$ -	$ 986,070	$ -
State	-	-	-	55,032	-
Special assessments	50,000	27,225	25,000	-	5,000
Investment income	33,081	9,527	3,465	96,365	5,838
Other	-	-	-	180	65
	83,081	36,752	28,465	1,137,647	10,903
EXPENDITURES:					
Engineering and construction costs	-	-	-	2,890,003	38,822
Other	1,100	113	126	25,044	23,860
	1,100	113	126	2,915,047	62,682
Revenues over (under) expenditures	81,981	36,639	28,339	(1,777,400)	(51,779)
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(734,022)	(140,056)	(397,173)	877,883	(188,409)
FUND BALANCE (DEFICIT) END OF YEAR	$(652,041)	$(103,417)	$(368,834)	$ (899,517)	$(240,188)

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND

CHANGES IN FUND BALANCE
(Continued)

	Year Ended December 31, 1982					
	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	Year Ended December 31, 1981 Total
REVENUES:						
Grants in aid of construction-						
Federal	$ -	$ 4,087	$ 210	$ 27,598	$ 1,017,965	$ 110,656
State	(3,275)	273	14	1,841	53,885	494,845
Special assessments	75,000	200,000	75,000	500,000	1,387,225	1,337,225
Investment income	78,452	97,967	10,478	108,431	669,198	715,472
Other	6,885	-	5,081	14,779	33,635	696,798
	157,062	302,327	90,783	652,649	3,161,908	3,354,996
EXPENDITURES:						
Engineering and construction costs	51,727	125,335	62,629	86,839	3,269,434	1,110,161
Other	854	500	2,250	700	99,362	102,998
	52,581	125,835	64,879	87,539	3,368,796	1,213,159
Revenue over (under) expenditures	104,481	176,492	25,904	565,110	(206,888)	2,141,837
FUND BALANCE (DEFICIT) BEGINNING OF YEAR	(1,248,305)	(8,380,105)	(2,511,990)	(6,682,842)	(28,176,144)	(30,317,981)
FUND BALANCE (DEFICIT) END OF YEAR	$(1,143,824)	$(8,203,613)	$(2,486,086)	$(6,117,732)	$(28,383,032)	$(28,176,144)

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ENTERPRISE FUNDS

Forest Management (5410)--to record the receipt of revenues from outside sources for the sale of timber cleared from the Muskegon County Wastewater Facility and other County municipalities.

Solid Waste Management (5710)--to record the revenues received from, and the expenditures made for, the operation of the solid waste system. Monies for the operation of this fund were supplied by General Fund appropriations and revenues received from charges for services.

Fly Ash Program (5711)--to record the revenues received from, and the expenditures made for, the disposal of fly ash. Monies for the operation of this fund are provided by charges to Consumers Power for services.

Muskegon County Airport (5810)--the Muskegon County Airport provides direct and related services for both air carrier and general aviation aircraft. Airport activities are administratively divided into four areas: airfield, terminal buildings, hangars and other.

Muskegon Area Transit System (5880)--the Muskegon Area Transit System provides public transportation with ten regular routes and two special routes. The sources of funds are the Michigan Department of Transportation (paying 33% of the operating costs), the Urban Mass Transportation Administration (paying 50% of the operating costs) and local contributions of 17% of operating costs.

Muskegon County Wastewater System - Number One (5920)--the Muskegon County Wastewater System provides an innovative, comprehensive plan for utilizing wastewater for land treatment by spray irrigation. The land treatment system nearly eliminates industrial and municipal pollutants from twenty-seven million gallons of wastewater treated daily and utilizes the wastewater as water and fertilizer to grow crops. Revenues are derived primarily from charges to specific users of the Wastewater Treatment System and sales of crops grown at the facility.

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING BALANCE SHEETS

December 31, 1982

ASSETS	Forest Management (5410)	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, 1981 Total
CURRENT ASSETS:								
Cash and cash investments	$ -	$ -	$ 59,869	$ -	$ 174,780	$2,557,412	$2,792,061	$ 184,292
Accounts receivable	-	62,114	16,653	52,689	93,368	599,056	823,880	1,525,164
Inventories	-	50,973	-	-	-	883,828	934,801	191,305
Prepaid expenses	-	-	-	3,412	63,857	3,369	70,638	156,458
Restricted assets available for debt service	-	-	-	-	-	574,438	574,438	873,063
Total current assets	-	113,087	76,522	56,101	332,005	4,618,103	5,195,818	2,930,282
PROPERTY AND EQUIPMENT AT COST:								
In service-								
Land	-	-	-	2,268,275	-	6,662,228	8,930,503	8,930,503
Land improvements	-	275,510	26,024	2,297,484	-	1,649,763	4,248,781	4,217,629
Lagoons	-	-	-	-	-	9,517,671	9,517,671	9,517,671
Buildings	-	3,096	3,096	1,893,410	-	1,587,321	3,486,923	3,475,064
Machinery and equipment	-	178,383	117,667	411,980	1,995,088	2,846,847	5,549,965	3,804,768
Wastewater collection and distribution system	-	-	-	-	-	18,949,096	18,949,096	18,653,214
Capitalized interest and engineering costs	-	18,196	-	-	-	3,310,303	3,328,499	3,242,931
	-	475,185	146,787	6,871,149	1,995,088	44,523,229	54,011,438	51,841,780
Less - Accumulated depreciation	-	(64,055)	(46,219)	(2,894,010)	(436,910)	(11,005,483)	(14,446,677)	(12,797,439)
	-	411,130	100,568	3,977,139	1,558,178	33,517,746	39,564,761	39,044,341
Construction in progress	-	-	-	-	-	1,853,636	1,853,636	1,503,002
	-	411,130	100,568	3,977,139	1,558,178	35,371,382	41,418,397	40,547,343
RESTRICTED ASSETS	-	-	-	-	-	1,272,938	1,272,938	367,339
OTHER ASSETS	-	-	-	-	-	85,287	85,287	98,946
	$ -	$524,217	$177,090	$4,033,240	$1,890,183	$41,347,710	$47,972,440	$43,943,910

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING BALANCE SHEETS
(Continued)

LIABILITIES AND EQUITY	December 31, 1982 Forest Management (5410)	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, 1 9 8 1 Total
CURRENT LIABILITIES:								
Cash overdraft	$493	$385,673	$ -	$ 56,810	$ -	$ -	$ 442,976	$ 2,142,118
Current portion of long-term debt	-	5,760	-	-	-	725,000	730,760	536,367
Accounts payable	-	1,063	171	15,025	102,820	246,360	365,439	288,342
Advances payable	-	-	-	4,764	98,422	8,100	111,286	276,685
Accrued liabilities	401	4,645	6,039	22,388	34,160	740,509	808,142	692,312
Total current liabilities	894	397,141	6,210	98,987	235,402	1,719,969	2,458,603	3,935,824
LONG-TERM DEBT	-	-	-	-	-	16,175,867	16,175,867	12,455,831
DEFERRED REVENUE	-	-	143,305	-	-	63,553	206,858	
CONTRIBUTIONS IN AID OF CONSTRUCTION:								
Capital contributed	-	-	-	6,685,956	2,089,872	33,855,257	42,631,085	39,470,193
Less - accumulated amortization	-	-	-	(2,746,537)	(435,091)	(10,567,315)	(13,748,943)	(11,689,351)
	-	-	-	3,939,419	1,654,781	23,287,942	28,882,142	27,780,842
RETAINED EARNINGS (DEFICIT)-								
Reserved	-	-	27,575	-	-	568,513	596,088	429,998
Unreserved	(894)	127,076	-	(5,166)	-	(468,134)	(347,118)	(658,585)
	(894)	127,076	27,575	(5,166)	-	100,379	248,970	(228,587)
	$ -	$524,217	$177,090	$4,033,240	$1,890,183	$41,347,710	$47,972,440	$43,943,910

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING STATEMENTS OF OPERATIONS

	December 31, 1982							
	Forest Management (5410)	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, 1981 Total
OPERATING REVENUES:								
Charges for services	$ 5,113	$234,594	$138,486	$427,144	$ 171,846	$3,693,557	$4,670,740	$3,741,175
Farm sales	-	-	-	-	-	-	-	1,259,736
	5,113	234,594	138,486	427,144	171,846	3,693,557	4,670,740	5,000,911
OPERATING EXPENSES:								
Salaries and fringe benefits	23,640	68,615	98,548	346,332	514,727	1,263,805	2,315,667	2,097,316
Supplies and other operating expenses	911	50,798	60,044	248,521	515,802	2,073,645	2,949,721	3,304,462
Depreciation and amortization	-	16,379	19,048	166,998	215,053	1,307,274	1,724,752	1,538,918
	24,551	135,792	177,640	761,851	1,245,582	4,644,724	6,990,140	6,940,696
Operating income (loss)	(19,438)	98,802	(39,154)	(334,707)	(1,073,736)	(951,167)	(2,319,400)	(1,939,785)
OTHER INCOME (EXPENSE):								
Operating subsidies	-	-	-	-	859,332	17,759	877,091	795,924
User fees for debt service	-	-	-	-	-	821,264	821,264	763,929
Interest expense	(644)	(32,243)	-	(17,975)	-	(679,723)	(730,585)	(843,738)
Other (net)	2,585	-	-	-	(414)	70,071	72,242	55,343
	1,941	(32,243)	-	(17,975)	858,918	229,371	1,040,012	771,458
Net income (loss) before operating transfers	(17,497)	66,559	(39,154)	(352,682)	(214,818)	(721,796)	(1,279,388)	(1,168,327)
OPERATING TRANSFERS (TO) FROM OTHER FUNDS	7,435	-	-	225,868	-	(15,965)	217,338	187,992
NET INCOME (LOSS)	(10,062)	66,559	(39,154)	(126,814)	(214,818)	(737,761)	(1,062,050)	(980,335)
Transfer of depreciation and amortization to contributions in aid of construction	-	-	-	163,357	214,818	1,203,202	1,581,377	1,232,006
Net income (loss) transferred to retained earnings	$(10,062)	$ 66,559	$(39,154)	$ 36,543	$ -	$ 465,441	$ 519,327	$ 251,671

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING STATEMENTS OF RETAINED EARNINGS AND CONTRIBUTIONS IN AID OF CONSTRUCTION

	December 31, 1982							
	Forest Management (5410)	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, 1 9 8 1 Total
RETAINED EARNINGS (DEFICIT) BEGINNING OF YEAR	$ -	$ 60,517	$66,729	$ (41,709)	$ -	$ (314,124)	$ (228,587)	$ (480,258)
Net income (loss) transferred to retained earnings	(10,062)	66,559	(39,154)	36,543	-	465,441	519,327	251,671
Transfer to contributions in aid of construction	-	-	-	-	-	(50,938)	(50,938)	-
Equity transfer (to) from other funds	9,168	-	-	-	-	-	9,168	-
RETAINED EARNINGS (DEFICIT) END OF YEAR	$ (894)	$127,076	$27,575	$ (5,166)	$ -	$ 100,379	$ 248,970	$ (228,587)
STATEMENTS OF CONTRIBUTIONS IN AID OF CONSTRUCTION								
CONTRIBUTIONS IN AID OF CONSTRUCTION BEGINNING OF YEAR	$ -	$ -	$ -	$4,072,608	$ 185,154	$23,523,080	$27,780,842	$28,030,954
Current year contributions	-	-	-	30,168	1,684,445	917,126	2,631,739	981,894
Transfer from retained earnings	-	-	-	-	-	50,938	50,938	-
Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	-	-	(163,357)	(214,818)	(1,203,202)	(1,581,377)	(1,232,006)
CONTRIBUTIONS IN AID OF CONSTRUCTION END OF YEAR	$ -	$ -	$ -	$3,939,419	$1,654,781	$23,287,942	$28,882,142	$27,780,842

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION

	December 31, 1982							
	Forest Management (5410)	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, 1 9 8 1 Total
SOURCES OF WORKING CAPITAL:								
Operations-								
Net income (loss)	$(10,062)	$66,559	$(39,154)	$(126,814)	$ (214,818)	$ (737,761)	$(1,062,050)	$ (980,335)
Add expenses not requiring an outlay of working capital- depreciation and amortization	-	16,379	19,048	166,998	215,053	1,307,274	1,724,752	1,538,918
Working capital provided from (used for) operations	(10,062)	82,938	(20,106)	40,184	235	569,513	662,702	558,583
Contributions and transfers in aid of construction	-	-	-	30,168	1,684,445	917,126	2,631,739	981,894
Retirement (transfer) of property and equipment	-	-	-	5,212	-	76,471	81,683	152,134
Issuance of long-term debt	-	-	-	-	-	4,450,867	4,450,867	-
Transfer from general fund	-	-	-	-	-	-	-	-
Transfer of equity	9,168	-	-	-	-	-	9,168	-
Increase in deferred revenue	-	-	143,305	-	-	63,553	206,858	-
Total working capital provided	(894)	82,938	123,199	75,564	1,684,680	6,077,530	8,043,017	1,692,611
USES OF WORKING CAPITAL:								
Additions to property and equipment	-	46,151	34,656	34,661	1,685,874	862,488	2,663,830	1,187,149
Increase in restricted assets	-	-	-	-	-	905,599	905,599	109,773
Decrease in long-term debt	-	5,831	-	-	-	725,000	730,831	536,340
Total working capital used	-	51,982	34,656	34,661	1,685,874	2,493,087	4,300,260	1,833,262
Net increase (decrease) in working capital	$ (894)	$30,956	$ 88,543	$ 40,903	$ (1,194)	$3,584,443	$ 3,742,757	$ (140,651)

COUNTY OF MUSKEGON

ENTERPRISE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

	December 31, 1982							
	Forest Management (5410)	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, 1 9 8 1 Total
CHANGES IN COMPONENTS OF WORKING CAPITAL:								
Increase (decrease) in current assets-								
Cash and cash investments	$ -	$ (50)	$ 33,468	$ (250)	$17,539	$2,557,062	$2,607,769	$ 182,561
Accounts receivable	-	22,470	(14,833)	43,043	4,418	(756,382)	(701,284)	(161,334)
Inventories	-	-	-	-	-	743,496	743,496	21,997
Prepaid expenses	-	-	-	(1,397)	47,127	(131,550)	(85,820)	86,747
Restricted assets available for debt service	-	-	-	-	-	(298,625)	(298,625)	10,750
	-	22,420	18,635	41,396	69,084	2,114,001	2,265,536	140,721
(Increase) decrease in current liabilities-								
Cash overdraft	(493)	(5,395)	-	(6,432)	-	1,711,462	1,699,142	(5,183)
Current portion of long-term debt	-	17,240	-	-	-	(211,633)	(194,393)	(23,367)
Accounts payable	-	(1,063)	(171)	(3,028)	(97,417)	24,582	(77,097)	(104,210)
Advances payable	-	-	-	(837)	33,853	132,383	165,399	(113,127)
Accrued liabilities	(401)	(2,246)	70,079	9,804	(6,714)	(186,352)	(115,830)	(35,485)
	(894)	8,536	69,908	(493)	(70,278)	1,470,442	1,477,221	(281,372)
Net increase (decrease) in working capital	$(894)	$30,956	$88,543	$40,903	$(1,194)	$3,584,443	$3,742,757	$(140,651)

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INTERNAL SERVICE FUNDS

Drain Revolving (6010)--to account for monies spent by the Drain Commissioner prior to actual levies for specific drain work. The monies for this purpose are loaned from the County's General Fund and replenished as assessments are made.

Delinquent Tax Revolving Funds (6168, 6169, 6170, 6171, 6172)--to account for monies borrowed in anticipation of delinquent taxes being collected. The purpose of these funds is to pay each local unit, including the County's General Fund, the respective amount of taxes that are not collected as of March 1 of each year.

Central Stores (6330)--to account for the general County operating supplies inventory which provides all common offices with necessary supplies.

Insurance (6770)--to account for revenues collected from user departments for the payment of insurance premiums and claims. The County is self-insured for workers' compensation, unemployment insurance, dental insurance and collision on auto fleet insurance.

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING BALANCE SHEETS

	December 31, 1982									
ASSETS	Drain Revolving (6010)	1978 Delinquent Tax Revolving (6168)	1979 Delinquent Tax Revolving (6169)	1980 Delinquent Tax Revolving (6170)	1981 Delinquent Tax Revolving (6171)	1982 Delinquent Tax Revolving (6172)	Central Stores (6330)	Insurance (6770)	Total	Year Ended December 31, 1981 Total
CURRENT ASSETS:										
Cash and cash investments	$21,440	$ -	$1,736,187	$3,153,973	$ 4,277,885	$3,950	$ 9,069	$1,982,139	$11,184,643	$10,785,602
Accounts receivable	-	-	-	-	-	-	1,461	411	1,872	18,770
Current portion of delinquent taxes receivable	-	-	344,258	1,884,208	2,237,792	(3,783)	-	-	4,462,475	3,606,624
Current portion of interest and penalties receivable on delinquent taxes	-	-	140,921	506,216	450,254	-	-	-	1,097,391	712,000
Due from other funds	60	-	-	-	-	-	-	302	362	285
Prepaid expenses	-	-	-	-	-	-	-	109,415	109,415	-
Inventories	-	-	-	-	-	-	22,010	-	22,010	37,209
Restricted assets available for debt service	-	-	-	-	1,000,000	-	-	-	1,000,000	-
Total current assets	21,500	-	2,221,366	5,544,397	7,965,931	167	32,540	2,092,267	17,878,168	15,160,490
DELINQUENT TAXES RECEIVABLE	-	-	-	574,339	3,220,238	-	-	-	3,794,577	2,601,617
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	-	206,764	450,254	-	-	-	657,018	425,000
LONG-TERM NOTE RECEIVABLE	-	-	-	-	-	-	-	200,000	200,000	200,000
	$21,500	$ -	$2,221,366	$6,325,500	$11,636,423	$ 167	$32,540	$2,292,267	$22,529,763	$18,387,107
LIABILITIES AND EQUITY										
CURRENT LIABILITIES:										
Current portion of tax anticipation notes payable	$ -	$ -	$1,150,000	$2,500,000	$ 4,000,000	$ -	$ -	$ -	$ 7,650,000	$ 6,980,000
Accounts payable	-	-	743	-	488	-	2,540	141,797	145,568	139,936
Accrued interest payable	-	-	12,081	237,500	571,250	-	-	-	820,831	526,300
Accrued insurance claims	-	-	-	-	-	-	-	412,264	412,264	295,512
Total current liabilities	-	-	1,162,824	2,737,500	4,571,738	-	2,540	554,061	9,028,663	7,941,748
LONG-TERM DEBT:										
Tax anticipation notes payable	-	-	-	2,500,000	6,000,000	-	-	-	8,500,000	6,150,000
Advances from General Fund	21,500	-	-	-	-	-	30,000	-	51,500	71,500
	21,500	-	-	2,500,000	6,000,000	-	30,000	-	8,551,500	6,221,500
RETAINED EARNINGS:										
Reserved	-	-	-	-	1,000,000	-	-	200,000	1,200,000	200,000
Unreserved	-	-	1,058,542	1,088,000	64,685	167	-	1,538,206	3,749,600	4,023,859
	-	-	1,058,542	1,088,000	1,064,685	167	-	1,738,206	4,949,600	4,223,859
	$21,500	$ -	$2,221,366	$6,325,500	$11,636,423	$ 167	$32,540	$2,292,267	$22,529,763	$18,387,107

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COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF REVENUES, EXPENSES

AND OPERATING TRANSFERS

	December 31, 1982									
	Drain Revolving (6010)	1978 Delinquent Tax Revolving (6168)	1979 Delinquent Tax Revolving (6169)	1980 Delinquent Tax Revolving (6170)	1981 Delinquent Tax Revolving (6171)	1982 Delinquent Tax Revolving (6172)	Central Stores (6330)	Insurance (6770)	Total	Year Ended December 31, 1981 Total
OPERATING REVENUES:										
Interest and penalties on delinquent taxes	$ -	$ 5,260	$112,477	$470,443	$1,272,002	$167	$ -	$ -	$1,860,349	$1,235,396
Intragovernmental revenues	-	-	-	-	-	-	210,248	2,084,541	2,294,789	2,033,948
Other	-	1,547	18,301	2,045	-	-	1,804	5,156	28,853	15,586
	-	6,807	130,778	472,488	1,272,002	167	212,052	2,089,697	4,183,991	3,284,930
OPERATING EXPENSES:										
Salaries and fringes	-	-	-	-	-	-	-	70,454	70,454	71,314
Supplies and other operating expenses	-	-	5,205	2,672	15,608	-	1,003	56,053	80,541	46,944
Cost of materials used	-	-	-	-	-	-	227,592	-	227,592	233,961
Insurance benefits and claims	-	-	-	-	-	-	-	629,120	629,120	518,997
Insurance premiums	-	-	-	-	-	-	-	1,212,234	1,212,234	1,179,175
Interest expense	-	31,188	108,166	651,881	504,534	-	-	-	1,295,769	807,366
	-	31,188	113,371	654,553	520,142	-	228,595	1,967,861	3,515,710	2,857,757
Operating income (loss)	-	(24,381)	17,407	(182,065)	751,860	167	(16,543)	121,836	668,281	427,173
INVESTMENT INCOME	-	111,005	173,077	385,427	312,652	-	-	218,206	1,200,367	1,233,034
NET INCOME (LOSS)	$ -	$ 86,624	$190,484	$203,362	$1,064,512	$167	$(16,543)	$ 340,042	$1,868,648	$1,660,207

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF RETAINED EARNINGS

	December 31, 1982									
	Drain Revolving (6010)	1 9 7 8 Delinquent Tax Revolving (6168)	1 9 7 9 Delinquent Tax Revolving (6169)	1 9 8 0 Delinquent Tax Revolving (6170)	1 9 8 1 Delinquent Tax Revolving (6171)	1 9 8 2 Delinquent Tax Revolving (6172)	Central Stores (6330)	Insurance (6770)	Total	Year Ended December 31, 1 9 8 1 Total
RETAINED EARNINGS BEGINNING OF YEAR	$ -	$1,052,851	$ 868,058	$ 884,638	$ 173	$ -	$19,975	$1,398,164	$4,223,859	$3,394,536
Net income (loss)	-	86,624	190,484	203,362	1,064,512	167	(16,543)	340,042	1,868,648	1,660,207
Residual equity transfer to General Fund	-	(1,139,475)	-	-	-	-	(3,432)	-	(1,142,907)	(830,884)
RETAINED EARNINGS END OF YEAR	$ -	$ -	$1,058,542	$1,088,000	$1,064,685	$167	$ -	$1,738,206	$4,949,600	$4,223,859

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION

	Year Ended December 31, 1982				
	Drain Revolving (6010)	1978 Delinquent Tax Revolving (6168)	1979 Delinquent Tax Revolving (6169)	1980 Delinquent Tax Revolving (6170)	1981 Delinquent Tax Revolving (6171)
SOURCES OF WORKING CAPITAL:					
Operations-					
Net income	$ -	$ 86,624	$ 190,484	$ 203,362	$ 1,064,512
Issuance of tax anticipation notes	-	-	-	-	10,000,000
Decrease in delinquent taxes receivable	-	-	508,052	1,519,226	6,155,354
Total working capital provided	-	86,624	698,536	1,722,588	17,219,866
USES OF WORKING CAPITAL:					
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	(132,000)	(86,236)	450,254
Settlement of delinquent taxes with other governmental units	-	-	-	-	9,375,592
Residual equity transfer to General Fund	-	1,139,475	-	-	-
Decrease in long-term debt	-	-	1,150,000	2,500,000	4,000,000
Decrease in long-term advance from General Fund	20,000	-	-	-	-
Total working capital used	20,000	1,139,475	1,018,000	2,413,764	13,825,846
Net increase (decrease) in working capital	$(20,000)	$(1,052,851)	$ (319,464)	$ (691,176)	$ 3,394,020

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

	Year Ended December 31, 1982				
	Drain Revolving (6010)	1978 Delinquent Tax Revolving (6168)	1979 Delinquent Tax Revolving (6169)	1980 Delinquent Tax Revolving (6170)	1981 Delinquent Tax Revolving (6171)
CHANGES IN COMPONENTS OF WORKING CAPITAL:					
Increase (decrease) in current assets-					
Cash and cash investments	$(20,060)	$(2,428,411)	$ 142,970	$(1,938,789)	$4,275,496
Accounts receivable	-	-	-	-	-
Unlevied assessments receivable	-	-	-	-	-
Current portion of delinquent taxes receivable	-	(273,373)	(897,644)	(209,357)	2,240,008
Current portion of interest and penalties receivable on delinquent taxes	-	(96,000)	(182,079)	213,216	450,254
Due from other funds	60	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets available for debt service	-	-	-	-	1,000,000
	(20,000)	(2,797,784)	(936,753)	(1,934,930)	7,965,758
(Increase) decrease in current liabilities-					
Current portion of tax anticipation notes payable	-	1,730,000	600,000	1,000,000	(4,000,000)
Accounts payable	-	-	(743)	-	(488)
Accrued interest payable	-	14,933	18,032	243,754	(571,250)
Accrued insurance claims	-	-	-	-	-
	-	1,744,933	617,289	1,243,754	(4,571,738)
Net increase (decrease) in working capital	$(20,000)	$(1,052,851)	$(319,464)	$ (691,176)	$3,394,020

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

	Year Ended December 31, 1982				Year Ended December 31, 1 9 8 1
	1 9 8 2 Delinquent Tax Revolving (6172)	Central Stores (6330)	Insurance (6770)	Total	Total
SOURCES OF WORKING CAPITAL:					
Operations-					
Net income	$167	$(16,543)	$340,042	$ 1,868,648	$ 1,660,207
Issuance of tax anticipation notes	-	-	-	10,000,000	8,500,000
Decrease in delinquent taxes receivable	-	-	-	8,182,632	6,854,948
Total working capital provided	167	(16,543)	340,042	20,051,280	17,015,155
USES OF WORKING CAPITAL:					
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	-	232,018	121,000
Settlement of delinquent taxes with other governmental units	-	-	-	9,375,592	7,521,403
Residual equity transfer to General Fund	-	3,432	-	1,142,907	830,884
Decrease in long-term debt	-	-	-	7,650,000	6,980,000
Decrease in long-term advance from General Fund	-	-	-	20,000	-
Total working capital used	-	3,432	-	18,420,517	15,453,287
Net increase (decrease) in working capital	$167	$(19,975)	$340,042	$ 1,630,763	$ 1,561,868

COUNTY OF MUSKEGON

INTERNAL SERVICE FUNDS

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION
(Continued)

	Year Ended December 31, 1982				
	1 9 8 2 Delinquent Tax Revolving (6172)	Central Stores (6330)	Insurance (6770)	Total	Year Ended December 31, 1 9 8 1 Total
CHANGES IN COMPONENTS OF WORKING CAPITAL:					
Increase (decrease) in current assets-					
Cash and cash investments	$3,950	$ (2,115)	$366,000	$ 399,041	$1,988,211
Accounts receivable	-	(245)	(16,653)	(16,898)	(110,439)
Unlevied assessments receivable	-	-	-	-	(2,034)
Current portion of delinquent taxes receivable	(3,783)	-	-	855,851	816,812
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	385,391	188,000
Due from other funds	-	(243)	260	77	285
Prepaid expenses	-	-	109,415	109,415	-
Inventories	-	(15,199)	-	(15,199)	(634)
Restricted assets available for debt service	-	-	-	1,000,000	-
	167	(17,802)	459,022	2,717,678	2,880,201
(Increase) decrease in current liabilities-					
Current portion of tax anticipation notes payable	-	-	-	(670,000)	(930,000)
Accounts payable	-	(2,173)	(2,228)	(5,632)	15,072
Accrued interest payable	-	-	-	(294,531)	(421,982)
Accrued insurance claims	-	-	(116,752)	(116,752)	18,577
	-	(2,173)	(118,980)	(1,086,915)	(1,318,333)
Net increase (decrease) in working capital	$ 167	$(19,975)	$340,042	$1,630,763	$1,561,868

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TRUST AND AGENCY FUNDS

Trust and Agency (7010)--to hold monies for later distribution to other agencies or persons. Specifically, District Court holds ordinance fines and costs, appearance bonds, garnishments and restitutions. The Treasurer holds accounts including tax reverted lands, swamp land tax, payments in lieu of taxes and current real and personal property taxes. The administrative area holds Social Security payments, retirement payments, state-withheld income taxes and other payroll deductions.

Cemetery Trust (7110)--a trust fund to care for cemetery plots of specific individuals who have willed monies in trust to the County Treasurer for perpetual care of their grave sites. This fund is provided by state statute.

Medical Care Facility Endowment (7150)--an endowment for repairs, maintenance and improvements to the County's Medical Care Facility, which provides extended basic and skilled nursing home care to the County's residents.

Cooperative Extension Trust Fund (7160)--to account for monies collected for specific areas in the County's 4-H and Extension program and later used to enhance that designed program.

Library Penal Fine Fund (7210)--to account for monies received from District Court fines, in accordance with state statute (Section 4851 of Act 236 of the Public Acts of 1961), which are allocated annually for operations of the County's libraries.

COUNTY OF MUSKEGON

TRUST AND AGENCY FUNDS

COMBINING BALANCE SHEETS

	December 31, 1982						December 31, 1981
	Trust and Agency (7010)	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Cooperative Extension Trust (7160)	Library Penal Fine (7210)	Total	Total
A S S E T S							
Cash and cash investments	$1,430,307	$17,295	$54,441	$5,565	$87,072	$1,594,680	$1,351,798
Accounts receivable	18,217	-	-	-	-	18,217	9,111
	$1,448,524	$17,295	$54,441	$5,565	$87,072	$1,612,897	$1,360,909
LIABILITIES							
Undistributed taxes-							
Current	$ 807,684	$ -	$ -	$ -	$ -	$ 807,684	$ 650,327
Delinquent	60,512	-	-	-	-	60,512	21,676
Due to State of Michigan	275,192	-	-	-	-	275,192	249,899
Fines and fees due to local municipalities and libraries	8,422	-	-	-	-	8,422	11,469
Trust deposits	168,660	17,295	54,441	-	-	240,396	235,640
Unallocated receipts	128,054	-	-	5,565	87,072	220,691	191,898
	$1,448,524	$17,295	$54,441	$5,565	$87,072	$1,612,897	$1,360,909

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COUNTY OF MUSKEGON

TRUST AND AGENCY FUNDS

COMBINING STATEMENTS OF CHANGES IN

ASSETS AND LIABILITIES

	Balance January 1, 1982	Additions	Deductions	Balance December 31, 1982
TRUST AND AGENCY FUND				
ASSETS:				
Cash and cash investments	$1,194,504	$32,086,021	$31,850,218	$1,430,307
Accounts receivable	9,111	94,883	85,777	18,217
	$1,203,615	$32,180,904	$31,935,995	$1,448,524
LIABILITIES:				
Undistributed taxes-				
Current	$ 650,327	$18,251,888	$18,094,531	$ 807,684
Delinquent	21,676	714,924	676,088	60,512
Due to State of Michigan	249,899	3,115,620	3,090,327	275,192
Fines and fees due to local municipalities and libraries	11,469	419,912	422,959	8,422
Trust deposits	162,128	690,715	684,183	168,660
Unallocated receipts	108,116	16,722,984	16,703,046	128,054
	$1,203,615	$39,916,043	$39,671,134	$1,448,524
CEMETERY TRUST				
ASSETS:				
Cash and cash investments	$ 16,153	$ 1,477	$ 335	$ 17,295
LIABILITIES:				
Trust deposits	$ 16,153	$ 1,477	$ 335	$ 17,295
MEDICAL CARE FACILITY ENDOWMENT				
ASSETS:				
Cash and cash investments	$ 57,359	$ 112,999	$ 115,917	$ 54,441
LIABILITIES:				
Trust deposits	$ 57,359	$ 4,936	$ 7,854	$ 54,441

COUNTY OF MUSKEGON

TRUST AND AGENCY FUNDS

COMBINING STATEMENTS OF CHANGES IN

ASSETS AND LIABILITIES
(Continued)

	Balance January 1, 1982	Additions	Deductions	Balance December 31, 1982
COOPERATIVE EXTENSION TRUST				
ASSETS:				
Cash and cash investments	$ 5,584	$ 8,063	$ 8,082	$ 5,565
LIABILITIES:				
Unallocated receipts	$ 5,584	$ 8,063	$ 8,082	$ 5,565
LIBRARY PENAL FINE FUND				
ASSETS:				
Cash and cash investments	$ 78,198	$ 170,288	$ 161,414	$ 87,072
LIABILITIES:				
Unallocated receipts	$ 78,198	$ 159,034	$ 150,160	$ 87,072
TOTALS - ALL TRUST AND AGENCY FUNDS				
ASSETS:				
Cash and cash investments	$1,351,798	$32,378,848	$32,135,966	$1,594,680
Accounts receivable	9,111	94,883	85,777	18,217
	$1,360,909	$32,473,731	$32,221,743	$1,612,897
LIABILITIES:				
Undistributed taxes-				
Current	$ 650,327	$18,251,888	$18,094,531	$ 807,684
Delinquent	21,676	714,924	676,088	60,512
Due to State of Michigan	249,899	3,115,620	3,090,327	275,192
Fines and fees due to local municipalities and libraries	11,469	419,912	422,959	8,422
Trust deposits	235,640	697,128	692,372	240,396
Unallocated receipts	191,898	16,890,081	16,861,288	220,691
	$1,360,909	$40,089,553	$39,837,565	$1,612,897

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GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group presents the fixed assets of the County utilized in its general operations (nonproprietary fixed assets).

COUNTY OF MUSKEGON

SCHEDULE OF GENERAL FIXED ASSETS

BY SOURCES

December 31, 1982

GENERAL FIXED ASSETS:	
Land	$ 642,514
Land improvements	85,993
Buildings and improvements	16,783,625
Equipment	2,989,796
Vehicles	586,118
Construction in progress	-
Total general fixed assets	$21,088,046
INVESTMENT IN GENERAL FIXED ASSETS FROM:	
Capital Projects Funds-	
General obligation bonds	$ 8,264,806
State grants	549,180
Federal grants	7,101,542
General Fund revenues	2,969,786
Special Revenue Funds revenues	2,202,732
Total investment in general fixed assets	$21,088,046

COUNTY OF MUSKEGON

SCHEDULE OF GENERAL FIXED ASSETS

BY FUNCTION AND ACTIVITY

December 31, 1982

Function and Activity	Land	Land Improvements	Buildings and Improvements	Machinery and Equipment	Total
GENERAL COUNTY GOVERNMENT:					
Control-					
Legislative	$ -	$ -	$ -	$ 15,408	$ 15,408
Judicial	-	-	439,156	321,045	760,201
Total control	-	-	439,156	336,453	775,609
Staff Agencies-					
Finance	-	-	-	46,185	46,185
Administrative and board	429,456	4,888	3,786,871	18,128	4,239,343
Records and reporting	-	-	-	152,036	152,036
Planning	-	-	-	5,068	5,068
Personnel	-	-	-	19,298	19,298
Prosecution investigation	-	-	-	86,850	86,850
General County	-	-	-	94,251	94,251
Community services	-	-	-	28,583	28,583
Drains and public works	-	-	-	21,098	21,098
Internal services	-	-	-	569,282	569,282
Total staff agencies	429,456	4,888	3,786,871	1,040,779	5,261,994
Total general County government	429,456	4,888	4,226,027	1,377,232	6,037,603
PUBLIC SAFETY:					
Police Protection	-	-	2,373,171	582,324	2,955,495
Animal Protection	-	13,147	350,882	45,103	409,132
Marine Safety	-	-	-	2,530	2,530
Total public safety	-	13,147	2,724,053	629,957	3,367,157
HEALTH	25,000	2,772	4,634,292	510,203	5,172,267
WELFARE	-	-	4,681,661	617,803	5,299,464
CULTURE	-	-	271,780	440,719	712,499
RECREATION	188,058	65,186	245,812	-	499,056
Total general fixed assets allocated to functions	$642,514	$85,993	$16,783,625	$3,575,914	$21,088,046

COUNTY OF MUSKEGON

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS

BY FUNCTION AND ACTIVITY

December 31, 1982

Function and Activity	Balance December 31, 1981	Additions	Deductions	Balance December 31, 1982
GENERAL COUNTY GOVERNMENT:				
Control-				
Legislative	$ 14,052	$ 1,716	$ 360	$ 15,408
Judicial	565,237	207,125	12,161	760,201
Total control	579,289	208,841	12,521	775,609
Staff Agencies-				
Finance	39,377	10,713	3,905	46,185
Administrative and board	4,072,365	169,093	2,115	4,239,343
Records and reporting	199,719	27,311	74,994	152,036
Planning	6,223	-	1,155	5,068
Personnel	24,702	4,655	10,059	19,298
Prosecution investigation	88,164	285	1,599	86,850
General County	20,501	84,236	10,486	94,251
Community services	21,106	9,168	1,691	28,583
Drains and public works	20,437	1,712	1,051	21,098
Internal services	540,082	64,260	35,060	569,282
Total staff agencies	5,032,676	371,433	142,115	5,261,994
Total general County government	5,611,965	580,274	154,636	6,037,603
PUBLIC SAFETY:				
Police Protection	2,942,536	33,140	20,181	2,955,495
Animal Protection	396,027	13,901	796	409,132
Marine Safety	2,530	-	-	2,530
Total public safety	3,341,093	47,041	20,977	3,367,157
HEALTH	4,991,218	688,164	507,115	5,172,267
WELFARE	5,382,206	29,024	111,766	5,299,464
CULTURE	707,162	10,363	5,026	712,499
RECREATION	395,556	103,500	-	499,056
Total general fixed assets	$20,429,200	$1,458,366	$799,520	$21,088,046

STATISTICAL SECTION

COUNTY OF MUSKEGON

GENERAL FUND EXPENDITURES BY FUNCTION*

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Year Ended December 31	Legislative	Judicial	General County Government	Public Safety	Health	Welfare	Cultural	Recreation	Other	Total
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
1982	165,137	2,698,557	4,257,867	3,254,553	2,655,378	181,892	382,279	28,000	3,960	13,627,623

* Includes operating transfers to other funds.

COUNTY OF MUSKEGON

SUMMARY OF GENERAL FUND REVENUES

AND RESIDUAL EQUITY TRANSFER

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Year Ended December 31	Taxes	Licenses and Permits	Fines and Forfeits	Use of Money and Property	Inter-Governmental Revenue	Current Services	Sales	Reimburse-ments	Miscel-laneous	Refunds	Totals	Residual Equity Transfer*
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
1982	8,052,079**	133,095	293,402	1,337,058	1,203,978	769,052	800,600	168,712	-	-	12,757,976	1,142,907

* 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 1982 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, 1982

(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
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	6,276,922	84.97	440,641	6,717,563	90.93	670,075	9.07
1982	7,933,588	*	*	*	*	*	*	*

* Tax collections are not received from other local units until after December 31, 1982 and are not delinquent until March 1, 1983.

COUNTY OF MUSKEGON

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Year Ended December 31	Real Property Assessed	Real Property Equalized	Personal Property Assessed and Equalized	Total* Equalized Value
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
1982	1,110,316,361	1,141,598,578	138,012,301	1,279,610,879

* 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 Seven Fiscal Years

(Unaudited)

	New Commercial Construction Value	New Residential Construction Value	Bank Deposits	True Cash Property Value
1976	$13,242,751	$45,795,953	$56,920,723	$1,230,029,370
1977	23,238,901	31,623,179	57,201,830	1,325,117,668
1978	19,338,942	23,822,445	93,568,400	1,432,653,986
1979	23,100,968	33,518,557	81,253,973	1,657,946,772
1980	27,827,952	45,843,264	74,721,625	1,859,551,900
1981	14,300,589	27,914,547	79,899,793	2,122,202,100
1982	12,637,769	19,222,213	84,444,116	2,283,197,156

COUNTY OF MUSKEGON

PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Year Ended December 31	City and Villages	Intermediate and Special Education School District	County	Township and Community College	Total
TAX RATES					
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
1982	7.65	37.39	6.40	3.78	55.22
TAX LEVIES					
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
1982	9,788,541	47,849,681	8,189,511	4,841,647	70,669,380

COUNTY OF MUSKEGON

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

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Year Ended December 31	Population	Equalized Value	Net Bonded Debt	Ratio of Bonded Debt to Equalized Value	Net Bonded Debt Per Capita
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	-	-	-
1982	157,589	1,279,610,879	3,500,000	.27	22.21

* Based on 1970 Census

** Based on 1980 Census

COUNTY OF MUSKEGON

STATEMENT OF DIRECT AND OVERLAPPING DEBT

DECEMBER 31, 1982

(Unaudited)

	Net Debt Outstanding	Percentage Applicable to this Governmental Unit	Share of Debt
County at large	$ 3,500,000	100%	$ 3,500,000
School districts	24,475,432	97	23,741,169
Cities and villages	7,804,000	100	7,804,000
Townships	925,000	100	925,000
County issued bonds paid by local municipalities	51,170,000	100	51,170,000
Muskegon Community College and Intermediate School Districts	283,533	100	283,533
	$88,157,965		$87,423,702

COUNTY OF MUSKEGON

STATEMENT OF LEGAL DEBT MARGIN

DECEMBER 31, 1982

(Unaudited)

State equalized value		$1,279,610,879
Debt limit 10 percent of equalized value		$ 127,961,088
Amount of debt applicable to debt limit		
Total bonded debt	$71,637,025	
Other debt	756,627	
	72,393,652	
Less assets available for debt retirement	55,693,555	
Total amount of debt applicable to debt limit		16,700,097
Legal debt margin		$ 111,260,991

COUNTY OF MUSKEGON

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR

GENERAL BONDED DEBT TO TOTAL GENERAL EXPENDITURES

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Fiscal Year	Principal*	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service to General Expenditures
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	-
1982	-	340,800	340,800	11,040,600	3

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

COUNTY OF MUSKEGON

SPECIAL ASSESSMENT COLLECTIONS

TEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Fiscal Year	Current Assessments Due	Current Assessments Collected	Ratio of Collections to Amount Due	Total Outstanding Assessments
1973	$ 140,000	$ 140,000	100%	$ 1,260,000
1974	140,000	140,000	100	1,120,000
1975	120,000	120,000	100	11,250,000
1976	295,000	295,000	100	16,305,000
1977	445,000	445,000	100	16,610,000
1978	695,000	695,000	100	39,038,850
1979	630,000	630,000	100	38,241,750
1980	1,055,000	1,055,000	100	37,027,775
1981	1,007,225	1,007,225	100	36,035,550
1982	1,477,225	1,477,225	100	35,658,325

COUNTY OF MUSKEGON

REVENUE BOND COVERAGE

SEVEN YEARS ENDED DECEMBER 31, 1982

(Unaudited)

Fiscal Year	Gross Revenue	Direct Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements			
				Principal	Interest	Total	Coverage
1976	$1,194,082	$ 740	$1,193,342	$350,000	$894,625	$1,244,625	.96
1977	1,252,199	1,054	1,251,145	375,000	873,625	1,248,625	1.00
1978	1,265,954	441	1,265,513	400,000	851,125	1,251,125	1.01
1979	1,232,041	32,285	1,199,756	425,000	827,125	1,252,125	.96
1980	1,313,106	1,018	1,312,088	450,000	801,625	1,251,625	1.05
1981	1,371,147	999	1,370,148	475,000	774,625	1,249,625	1.10
1982	1,681,774	2,474	1,679,300	500,000	746,125	1,246,125	1.35

COUNTY OF MUSKEGON

SCHEDULE OF INSURANCE IN FORCE

DECEMBER 31, 1982

(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From	Policy Period To	Annual Premium	Details of Coverage	Liability Limits
Auto Fleet Insurance Indiana Group	01-023-414	05/01/82	05/01/83	$14,059.00	Auto insurance	Liability and Property Damage: $500,000 per person and occurrence. Comprehensive: Actual cash value or repair. $100 deductible. Collision: County assumes risk. Covered by $5,000,000 umbrella for liability.
Airport General Liability U.S. Aircraft Insurance Group	LG 18541	11/19/82	11/19/83	$ 3,500.00	Covers Airport Operation	Bodily Injury, Property Damage, Contractual Liability, Personal Injury Liability: $5,000,000 limit. Premises Medical Pay: $500/$25,000. Ground Hangarkeepers Liability: $250,000/$500,000.
Aircraft Insurance United States Fire Ins.	AP-11-115389-2	11/19/82	11/19/83	$ 590.00	Aviation liability on 1976 Cessna 172	Bodily Injury and Property Damage: $1,000,000 single limit (includes passengers). Physical Damage: County assumes risk.
Boiler and Machinery Indiana Insurance	CBP 42-010-732	03/07/82	03/07/83	$ 3,061.66	Boiler and machinery	Based on Statement of Values of $34,939,650.00. Repair and replacement. $5,000.00 deductible each incident.
Dental Insurance Muskegon County	017801	Runs indefinitely		$46.20 sing. $147.00 fam.	Employee dental insurance	70% of allowable first year; 80% of allowable second year; 90% thereafter. $600.00 annual maximum per participant.
Depositors Forgery Lumberman's Mutual	IF268-886	01/01/82	01/01/83	$ 62.00	Losses due to forgery or alteration	$25,000 per occurrence.
District Court Employee Bond						County assumes risk
Disability Group Plan Combined Insurance Co.	7944426	02/01/82	02/01/83	$ 54.00 per employee	Long-term disability	Benefit: $275 or $310 per month. 60-day waiting period, 52 weeks benefits.
Employee Fidelity Bonds Lumberman's Mutual	IF 268-887	01/01/82	01/01/83	$ 315.00	Covers Undersheriff and Deputies	$5,000 limit per employee for faithful performance.
Employee Fidelity Bonds Lumberman's Mutual	2F 262-746	03/16/82	03/01/83	$ 236.00	Covers all public employees	$25,000 limit per employee for faithful performance.
Fire and Extended Coverage Indiana Insurance Company	CBP 42-010-732	03/07/82	03/07/83	$13,166.53	Fire and extended coverage including Grain Center, Northside Water Project	Based on Statement of Values of $34,939,650.00. Repair and replacement. $5,000.00 deductible each incident.

COUNTY OF MUSKEGON

SCHEDULE OF INSURANCE IN FORCE
(Continued)

DECEMBER 31, 1982

(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From	To	Annual Premium	Details of Coverage	Liability Limits
General Liability Guaranty National	SP 1611604	01/20/82	01/20/83	$30,702.00	Comprehensive, includes medical malpractice and police professional; errors and omissions.	Combined single limit, annual aggregate: $500,000. Personal injury: $500,000. $5,000 deductible per claim, $25,000 annual aggregate. Covered by $5,000,000 umbrella.
Umbrella Liability Integrity Insurance Co.	1 SX 107263	01/20/82	01/20/83	$14,000.00	Umbrella coverage over Employer's Liability, General Liability and Auto Liability.	$5,000,000 per occurrence. Retained limit: $10,000.
Brookhaven Combined General Liability/Fire and Extended Coverage Houston General	5MP948318	09/01/82	09/01/83	$ 6,845.00	Includes Brookhaven and Child Haven. General liability including hospital professional	Blanket building and contents value $9,204,100. Multi-peril, replacement cost, building and personal property. Deductible: $5,000. General liability $500,000 bodily injury, hospital professional liability and personal injury.
Law Library	Risk assumed by County					
Library Contents Hartford Group	81-SLP-620008	02/01/82	02/01/83	$ 2,010.00	Library contents	Limit: $500 any one article; aggregate limit: $37,268.00. Deductible: $100.
Library Inland Marine Hartford Group	81-1CBO5333	02/01/82	02/01/83	$ 161.00	Specific equipment	Specified amount per each item. Audio-visual equipment.
Mental Health Comprehensive National - Ben Franklin Insurance Co. of Michigan	CBP 111956	10/01/82	10/02/83	$ 8,000.00	Auto fleet	$400,000 each occurrence; $40,000 each occurence PPI. $100 deductible.
					Fire and extended coverage	Blanket on building and contents each location.
					Comprehensive general liability and professional liability	Bodily injury $500,000 each occurrence. Property damage $100,000 each occurrence. Professional liability $500,000.
					Public employee blanket bond	Blanket Bond: $10,000. $5,000,000 umbrella.
Money and Security Bonds Lumberman's Mutual	IB 510 741	01/01/82	01/01/83	$ 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	S7 30086	05/08/82	05/08/83	$ 108.00	Brookhaven patient trust bond	
Named Position Public Official Bonds Lumberman's Mutual	IS 268 885	01/01/82	01/01/83	$ 560.00	Covers elected officials plus selected employees	Individual bonds of various amounts.

COUNTY OF MUSKEGON

SCHEDULE OF INSURANCE IN FORCE
(Continued)

DECEMBER 31, 1982

(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From	Policy Period To	Annual Premium	Details of Coverage	Liability Limits
Notary Bonds	County assumes risk.					
Position Fidelity Schedule Bond - Lumberman's Mutual	1S 071 238	11/01/82	11/01/83	$ 188.00	Covers County Treasurer for Muskegon Co. Water Supply Project No. 5	$100,000. FHA as additional insured.
Travel Insurance Continental Casualty	SR 68041580	03/01/82	03/01/83	$ 175.00	Death benefit covers travel	$100,000 each accident; $500,000 aggregate.
Tax Collection Bonds American Motorists Insurance Company	2SM 071 329	12/01/82	04/15/83	$ 3,135.00	Bonding of Municipal Treasurers who collect taxes.	Percentage of tax rolls.
Transit Insurance Transit Casualty Co.	BA-78-37-13	09/30/82	09/30/83	$85,143.00	Bus fleet coverage	Collision auto physical damage based on stated value with 10% reduction per year. Deductible: $500.00. Comprehensive liability $1,000,000 per occurrence. No deductible. Uninsured motorists $20,000 each person, $40,000 each accident.
Updyke Building Indiana Insurance	45-580-087	10/26/82	10/26/83	$ 1,205.00	Fire and extended coverage	$140,000 fire and extended coverage ACV. (V&MM excluded). $100 deductible.
Wastewater Fly Ash Disposal Surety Bond American Manufacturers Mutual Insurance Co.	1SE 070 283	03/17/82	03/17/83	$ 1,350.00	Surety bond required to obtain license from DNR.	$108,000.00 Type III Bond
Wastewater Solid Waste Surety Bond American Manufacturers Mutual Insurance Co.	OSE 067 843	03/01/82	03/01/83	$ 584.00	Surety bond required to obtain license from DNR.	$56,000 for 14 acres Type II Bond
Workers' Compensation Employer's Reinsurance Corporation	C-16705-R	07/01/82	07/01/83	$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. Employer's liability: $500,000. $5,000,000 umbrella over employer's liability.

COUNTY OF MUSKEGON

SALARIES AND SURETY BONDS OF PRINCIPAL OFFICIALS

YEAR ENDED DECEMBER 31, 1982

(Unaudited)

Name and Title of Official	Annual Salary	Amount of Surety Bond
William Andree - Treasurer	$26,284	$225,000
Harry Pennington - Sheriff	35,247	10,000
Margaret Greenwood - County Clerk	26,284	30,000
John Hosko - Register of Deeds	26,284	25,000
Martin Hulka - County Drain Commissioner	23,260	5,000
Nicholas Mason - Probate Register	19,210	5,000
Russell VanderWier - Friend of the Court	40,166	100,000
Gerald Warner - Prosecutor	41,943	5,000

COUNTY OF MUSKEGON

LABOR AGREEMENTS

DECEMBER 31, 1982

(Unaudited)

	Expiration Date
Muskegon County Employees Association	12/31/82
Local 586, Service Employees International, AFL-CIO, Professional and Clerical Division:	
Wastewater Employees	12/31/82
Michigan Health Care Associates - 1199M National Union of Hospital and Health Care Employees, AFL-CIO:	
Brookhaven Practical Nurses	12/31/84
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	12/31/83
Sheriff Command Officers	12/31/82
District Court Employees	12/31/83

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA

DECEMBER 31, 1982

(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:	88
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:	108
Number of Teachers:	1,529
Number of Students:	32,316

Enterprises:

Wastewater Treatment:	
Number of Users	14
Data on Use or Consumption	34,750,000 Gallons Per Day
Plant Capacity	42,000,000 Gallons Per Day
Data on Distribution System	60% Industrial, 40% Residential
Airport:	
Number of Users	94,253 Passengers Annually
Data on Use	62,379 Landings and Take-offs Annually
Present Capacity	330,000 Passengers Annually
Solid Waste:	
Number of Users	5,826
Data on Use	61,683 Cubic Yards Filled
Plant Capacity	22,000,000 Cubic Yards
Transit:	
Number of Users	683,281
Data on Use	610,645 Miles Traveled
Number of Buses	15

Employees as of December 31, 1982: 1,031

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA - CONTINUED

DECEMBER 31, 1982

(Unaudited)

Election:

Number of Registered Voters (1982):	96,486
Number of Votes Cast In:	
Last General Election:	54,548
Last County Election:	28,227
Percentage of Registered Voters Voting In:	
Last General Election:	57%
Last County Election:	29%

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)

	Male	Female
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

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
1981	651,858,000

(Source: Muskegon Area Chamber of Commerce)

COUNTY OF MUSKEGON

MISCELLANEOUS STATISTICAL DATA - CONTINUED

DECEMBER 31, 1982

(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 - 1982:

Taxpayer	Equalized Value
Consumers Power Company	$80,928,061
S. D. Warren	19,335,800
Teledyne Continental Motors	16,970,072
Howmet Corp.	12,739,040
Michigan Consolidated Gas Co.	12,717,511
Sealed Power Corp.	12,684,556
Kaydon	9,467,500
Campbell, Wyant & Cannon	9,168,468
Dresser Industries	5,181,714
Hooker Chemical	4,864,650

Equalized Value: $1,279,610,879

By Use	
Residential	61.80%
Commercial	16.02%
Industrial	16.30%
Agricultural	3.25%
Utilities	2.60%
Timber and Cut-over	.03%

By Class	
Real Property	89.21%
Personal Property	10.79%

Largest Employers:

Company	Approximate Number of Employees
Howmet Corp.	2,035
Sealed Power Corp.	1,598
Teledyne Continental Motors	1,568
General Telephone Company	1,168
County of Muskegon	1,031
S. D. Warren	1,025
Campbell, Wyant & Cannon	872
Shaw Walker	660
Brunswick Corp.	577
Kaydon Bearing Division	510