

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN



for the year ended December 31, 1983

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON

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for the year ended December 31, 1983

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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

Published June, 1984

COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

December 31, 1983

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County of Muskegon

BOARD OF COMMISSIONERS

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MANAGEMENT AND BUDGET SERVICES
COUNTY BUILDING, 990 TERRACE STREET, MUSKEGON, MICHIGAN 49442
PHONE 616-724-6211

Frank Bednarek
Assistant Administrator
for Management & Budget Services

April 5, 1984

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, 1983, and December 31, 1983 is submitted herewith. This report has been audited by Alexander Grant & Company, 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 the 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 County administration. 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 judgments 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 in accordance with NCGA Statement 3.

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. These include legislative, judicial, public safety (police), health, welfare, culture, recreation, public improvements, highways and streets, wastewater treatment, solidwaste disposal, transportation (airport and public mass transit), and general administrative services.

General

The economic climate in Michigan reversed its downward trend for 1983. Unemployment decreased. Revenues increased, particularly from State sources, as the State substantially increased the income tax rate on earnings. The County, influenced by these favorable changes in the economic condition, accelerated its promotion of tourism and industry by:

- . Committing to build a convention center costing \$2.6 million (funded by revenue bonds) to complement the construction of a new hotel.
- . Supporting the building of a Great Lakes ship replica.
- . Purchasing approximately 19 acres of lakefront property to develop for future recreation and tourism.
- . Approving 12 industrial exemptions to expand existing, and develop new, industries by providing local property tax relief.
- . Supporting the implementation of a private, non-profit job creation organization called "New Muskegon" to increase employment and enhance commercial and industrial development.

The County has continued its cost containment and efficiency efforts by:

- . Establishing a county-wide long-range energy plan.
- . Reducing health costs by initiating an employee option plan whereby one-half of the employer savings is contributed to an employee deferred compensation plan.
- . Adopting a vehicle use and assignment policy.

- . Purchasing a new telephone system with reduced equipment and rate charges.
- . Authorizing the purchase of an accurate and secure gas metering device.
- . Establishing an equipment revolving fund to provide for equipment replacement.
- . Constructing a hydroelectric generating plant to produce electricity for the wastewater treatment facility.
- . Disposing of under-utilized property.

The County is looking to the future. It is progressing economically and environmentally. Cost containment efforts have resulted in budgetary surpluses and maintenance of the County's sound financial condition.

General Governmental Revenues

Revenues for the County in the general and special revenue funds totaled \$41,169,332, an 8.3 percent increase over last year. The major source of these revenues was property taxes totaling \$8,685,861. Intergovernmental receipts totaled \$23,321,457 and charges for services totaled \$6,525,769. The detail of general governmental revenues as compared to the prior year is as follows:

	<u>1982</u> (000)	<u>1983</u> (000)	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u>	<u>1983</u> <u>Percent</u> <u>of Total</u>
Taxes	\$ 8,052	\$ 8,686	7.9 %	21.1%
Licenses & Permits	133	35	(73.7)	.1
Intergov't. Revenue	21,012	23,321	11.0	56.6
Charges for Services	6,022	6,526	8.3	15.9
Fines & Forfeitures	418	472	12.9	1.2
Investment Income	1,745	1,141	(34.6)	2.8
Rentals	118	141	19.5	.3
Other	526	847	61.0	2.0
	<u>\$38,026</u>	<u>\$41,169</u>	<u>8.3 %</u>	<u>100.0%</u>

This overall 8.3 percent increase in revenues compares to a 1983 inflation rate of 3.8 percent. It is important to note that the County's real growth was 218 percent above inflation and that property tax revenues increased by 208 percent over inflation.

General Governmental Expenditures

Expenditures for the County's general and special revenue funds totaled \$41,283,349, a 7.4 percent increase over last year. State and federal grants-in-aid support these programs. Local public health accounted for the largest category of expenditures. It amounted to \$16,770,000, or 40.6 percent of total expenditures. A summary of all expenditures by general category is as follows:

	1982 (000)	1983 (000)	Percent Increase (Decrease)	1983 Percent of Total
Legislative	\$ 165	\$ 177	7.3 %	.4%
Judicial	2,697	2,974	10.3	7.2
General County Gov't.	4,971	5,339	7.4	12.9
Public Safety	3,843	3,747	(2.5)	9.1
Highways & Streets	4,975	5,919	19.0	14.3
Health & Mental Health	15,034	16,770	11.5	40.6
Welfare	5,199	3,887	(25.2)	9.4
Culture	563	565	.3	1.4
Recreation	223	226	1.3	.6
Other	4	5	25.0	-
Capital Outlay	768	1,674	118.0	4.1
	<u>\$38,442</u>	<u>\$41,283</u>	<u>7.4 %</u>	<u>100.0%</u>

By analyzing the significant categories 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:

	1980 (000)	1981 (000)	1982 (000)	1983 (000)	1983 Increase (Decrease) Over 1980
Judicial	\$ 2,148	\$ 2,416	\$ 2,697	\$ 2,974	38.5 %
General County Gov't.	4,632	4,541	4,971	5,339	15.3
Health and Mental Health	10,029	10,257	15,034	16,770	67.2
Welfare	7,124	7,836	5,199	3,887	(45.4)

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. Health and Mental Health expenditures increased most, by 67.2 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 45.4 percent. This substantial decrease reflects more direct involvement by the state and federal governments in delivering these services to our community without the County's administration.

Enterprise Operations

The County's enterprise funds performed exceptionally well in 1983 and the following provides a detailed analysis:

	1983 Income (Loss) Transferred to <u>Retained Earnings</u>	1983 Unreserved Retained Earnings <u>(Deficit)</u>
Solid Waste Mgmt.	\$ (79,642)	\$ 47,434
Fly Ash Program	-	-
Muskegon Co. Airport	5,166	-
Transit System	-	-
Wastewater Mgmt. System	2,247,758	1,308,560
Forest Mgmt.	894	-
Northside Water	99,302	99,302

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

	<u>1979</u>	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Average gallons per day (in millions)	<u>28.612</u>	<u>28.990</u>	<u>29.830</u>	<u>34.770</u>	<u>35.000</u>
Operating revenues (000)	\$3,097	\$3,265	\$4,010	\$3,694	\$6,237
Operating expense (before depreciation) (000)	<u>2,840</u>	<u>3,405</u>	<u>3,528</u>	<u>3,337</u>	<u>4,638</u>
Operating profit (Loss) (before depreciation)	<u>\$ 257</u>	<u>\$ (140)</u>	<u>\$ 482</u>	<u>\$ 357</u>	<u>\$1,599</u>

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$2,701,831, a substantial improvement compared to the previous year's position. This improvement resulted from controlling expenditures in a capital equipment and energy consuming environment. The revenue stream was enhanced by the set-aside and Payment-in-Kind (PIK) programs of the federal government, as the County manages a 5,000 acre corn farm as part of its wastewater treatment program.

Airline deregulation has impacted on the financial operations of the County's airport over the last three years. Since revenues are dependent on landings, take-offs, and passenger enplanements, management response to these constantly changing variables has been necessary. The retained earnings deficit has been reduced to \$0 compared to the previous year's \$5,166.

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. The solidwaste facility provides for residential and commercial garbage disposal. It showed a decrease in retained earnings. This resulted from adjustment to asset depreciation lives during 1983.

The Forest Management program was eliminated in 1984 as it did not prove cost effective. The Northside Water project provides safe municipal water to County residents in Muskegon and Laketon Townships.

Capital Improvements Plan

The County has become involved in various projects to encourage and promote economic development, including the hotel/convention center, horse racetrack, and the cross-lake ferry service. These projects and internal improvement projects result in the following estimated expenditures:

	<u>1984</u> <u>(000)</u>	<u>1985</u> <u>(000)</u>	<u>1986</u> <u>(000)</u>
Jail Energy & Safety Improvement	\$ 300	\$ 216	\$ -
Hotel/Convention Center	2,600	-	-
Horse Racetrack	-	-	7,000
Cross-Lake Ferry	-	3,750	-
Sewer Rehabilitation	-	1,500	-
Wastewater "201" Facilities Design	600	500	-
Wastewater "201" Facilities/Step III	-	2,500	5,000
Wastewater Equipment/General	375	375	375
Solidwaste Bio-Mass Cogeneration to Energy	-	5,026	5,079
	<u>\$3,875</u>	<u>\$13,867</u>	<u>\$17,454</u>

Financing for each of the projects, while still in the planning stages in most instances, is projected as follows:

Jail Energy & Safety Improvement, \$516,000 - \$300,000 to be paid from federal revenue sharing; \$216,000 delay - recommend in 1985.

Hotel/Convention Center, \$2,600,000 - to be paid from county limited obligation revenue bonds.

Horse Racetrack, \$7,000,000 - to be funded by third-party financing.

Cross-Lake Ferry, \$3,750,000 - \$1,500,000 to be provided from federal/state grant; \$2,250,000 funded by third-party financing.

Sewer Rehabilitation, \$1,500,000 - to be paid from county limited obligation bonds.

Wastewater "201" Facilities Design, \$1,100,000 - \$825,000 to be provided from federal/state grant; \$125,000 federal revenue sharing; \$150,000 county limited obligation bonds (or possible debt service funding).

Wastewater "201" Facilities/Step III, \$7,500,000 - \$5,625,000 federal/state grant; \$1,250,000 federal revenue sharing; \$625,000 county limited obligation bonds (or possible debt service funding).

Wastewater Equipment/General, \$1,125,000 - to be paid through user fees.

Solidwaste Bio-Mass Cogeneration to Energy, \$10,105,044 - to be financed as "turnkey" operation with County contracting to deliver the garbage and purchase the electricity generated.

Debt Structure

The only 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. Current 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 \$1,286,158,107. The County's general obligation debt was \$3,425,000. The ratio of debt to assessed value was .27 percent. The general obligation debt per capita was \$21.82.

The County's limited obligation debt is composed of bond issues for water, sewer, and sanitary treatment facilities, and totals \$50,575,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax notes are the next largest debt, totaling \$19,800,000. 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 in accordance with State law. The investment program yielded \$2,336,016 in 1982 and \$3,336,492 in 1983. Interest returns on investments in 1982 and 1983 were as follows:

	<u>1982</u>	<u>1983</u>
Certificates of Deposit	6.75 - 15.75%	8.30 - 16.42%
Commercial Paper	8.75 - 16.14%	8.30 - 10.60%
Money Market	9.50%	7.80 - 9.50%

The average monthly investment was \$32.2 million. Certificates of deposit averaged \$21.0 million. Commercial paper averaged \$9.3 million, and money market funds averaged \$1.9 million. This resulted in an average yield of 10.4 percent.

Investment of idle cash is one of the few means which the County has to increase revenues without increasing taxes or fees. Because of generally lower market yields in 1983, approximately 25 percent of all investments were made in longer-term securities, to maintain a high rate of return. Efforts such as this have made the County successful with its cash management program returns.

Independent Audit

The County is not required by ordinance or statute to have an independent audit. In 1983, however, independent auditors were engaged for the ninth consecutive fiscal year to perform an annual audit of the County's books of account, financial records, and transactions. The opinion of Alexander Grant & Company, independent certified public accountants, is included in this report.

Financial Reporting Excellence Award

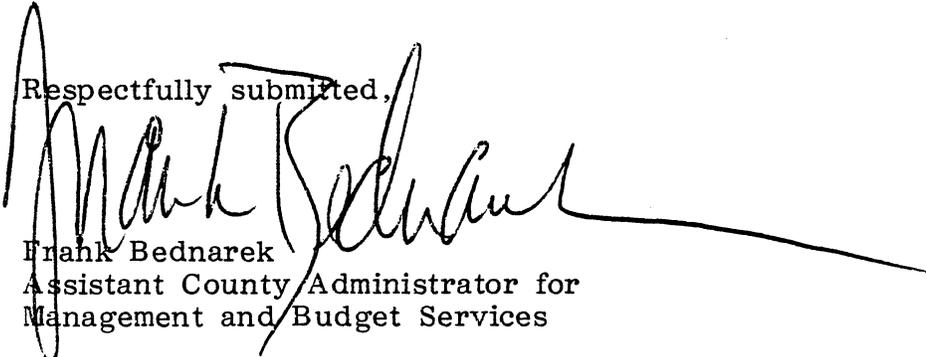
The Municipal Finance Officers Association of the United States and Canada first awarded a Certificate of Conformance in Financial Reporting to the County of Muskegon, Michigan for its annual financial report for the fiscal year ended December 31, 1976. The County has retained the certificate since.

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. The County's current report continues to conform to Certificate of Conformance Program requirements, and it is being submitted to the 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
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.

Alexander Grant & Company, independent certified public accountants, have examined the accompanying general purpose financial statements and supplemental financial information and their auditors' report appears on page

4/5/84

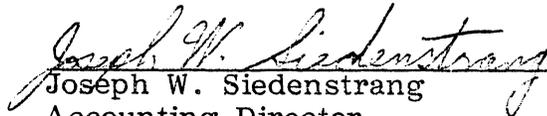
Date



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, 1982

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.



Carl F. White
President

Jeffrey L. Esler
Executive Director

To the Board of Commissioners
of the County of Muskegon, Michigan

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, 1983 (September 30, 1983 for certain special revenue funds) and for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances. We did not examine the following funds and account groups: (1) Muskegon County Road Commission (included with special revenue funds and reflecting total assets, revenues and fund balances of 33%, 23% and 49%, respectively, of the related fund type totals); (2) general fixed assets group of accounts maintained by the Muskegon County Road Commission reflecting 25% of the related account group total; and (3) general long-term debt of the Muskegon County Road Commission reflecting 27% of the related account group total. These funds and accounts were examined by other auditors whose reports thereon have been furnished to us and our opinion expressed herein, insofar as it relates to these funds and accounts, is based solely on the reports of the other auditors.

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, based upon our examination and the aforementioned reports of other auditors, 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, 1983 (September 30, 1983 for certain special revenue funds), and the results of operations of such fund types and the changes in financial position of all proprietary fund types and similar trust funds for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year, after giving retroactive effect to the change, with which we concur, in the method of accounting for accrued vacation and sick pay as described in note 14 to the financial statements.

Our examination was made for the purpose of forming the opinion stated in the preceding paragraph. The supplementary financial information contained on pages 40 through 183, 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.

Alexander Grant & Company

Muskegon, Michigan
April 4, 1984

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**GENERAL PURPOSE
FINANCIAL STATEMENTS**

County of Muskegon
All Fund Types and Account Groups

COMBINED BALANCE SHEET

December 31, 1983

ASSETS	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash and cash investments	\$ 2,130,477	\$ 5,295,900	\$ -	\$ 372,667	\$ 6,650,269
Receivables					
Trade accounts	18,644	2,358,334	-	-	-
Federal and state grants	387,624	2,321,311	-	-	220,273
Accrued interest	2,065,085	-	-	-	280,100
Special assessments	-	-	-	-	35,536,100
Current taxes	7,974,180	-	-	-	-
Delinquent taxes	-	-	-	-	-
Interest and penalties on delinquent taxes	-	-	-	-	-
Drain and unlevied assessments and other	-	-	-	12,543	2,034
Due from other funds	19,649	60,010	-	-	-
Inventories	-	340,394	-	-	-
Prepaid expenses	13,900	136,846	-	-	-
Restricted assets					
Cash	-	-	48,543	-	-
Accounts receivable	-	-	1,511	-	-
Long-term advances to other funds	226,500	-	-	-	-
Long-term note receivable	36,480	-	-	800,000	-
Property and equipment at cost, net of accumulated depreciation	-	-	-	-	-
Other assets	2,078	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-
	<u>\$12,874,617</u>	<u>\$10,512,795</u>	<u>\$50,054</u>	<u>\$1,185,210</u>	<u>\$42,688,776</u>

The accompanying notes are an integral part of this statement.

<u>Proprietary</u> <u>Enterprise</u>	<u>Fund Types</u> <u>Internal</u> <u>Service</u>	<u>Fiduciary</u> <u>Fund Type</u> <u>Trust and</u> <u>Agency</u>	<u>Account Groups</u>		<u>Totals</u> <u>(memorandum only)</u>	
			<u>General</u> <u>Fixed</u> <u>Assets</u>	<u>General</u> <u>Long-term</u> <u>Debt</u>	<u>1983</u>	<u>1982</u>
\$ 2,432,856	\$14,377,835	\$1,569,041	\$ -	\$ -	\$ 32,829,045	\$ 27,611,378
2,124,906	-	83,377	-	-	4,585,261	2,784,702
-	-	-	-	-	2,929,208	2,140,187
-	657,903	-	-	-	3,003,088	1,644,342
-	-	-	-	-	35,536,100	35,658,325
-	-	-	-	-	7,974,180	7,933,588
-	9,428,064	-	-	-	9,428,064	8,257,052
-	1,975,814	-	-	-	1,975,814	1,754,409
-	-	-	-	-	14,577	36,959
-	68,999	-	-	-	148,658	347,865
174,606	27,005	-	-	-	542,005	1,392,292
66,339	113,304	-	-	-	330,389	266,482
1,889,291	1,000,000	-	-	-	2,937,834	2,676,628
226,867	-	-	-	-	228,378	189,200
-	-	-	-	-	226,500	51,500
-	200,000	-	-	-	1,036,480	1,036,480
40,920,024	58,714	-	28,348,528	-	69,327,266	68,640,618
71,627	-	-	-	-	73,705	87,534
-	-	-	-	50,054	50,054	18,452
-	-	-	-	6,766,452	6,766,452	5,289,573
<u>\$47,906,516</u>	<u>\$27,907,638</u>	<u>\$1,652,418</u>	<u>\$28,348,528</u>	<u>\$6,816,506</u>	<u>\$179,943,058</u>	<u>\$167,817,566</u>

County of Muskegon
All Fund Types and Account Groups
COMBINED BALANCE SHEET - CONTINUED
December 31, 1983

LIABILITIES AND FUND EQUITY	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash overdraft	\$ -	\$ 624,298	\$ -	\$ -	\$ 95,360
Payables					
Trade accounts	166,820	2,659,242	-	-	256,182
Due to State of Michigan and other governmental units	449,997	1,170,550	-	-	-
Advances	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-
Trust deposits	-	-	-	-	-
Accrued liabilities	1,525,300	547,786	-	-	31,073
Payable from restricted funds					
Accrued interest	-	-	-	-	-
Long-term debt	-	-	-	-	-
Due to other funds	-	179,183	-	-	-
Unallocated receipts	-	-	-	-	-
Long-term advances from general fund	-	-	-	-	-
Long-term debt	-	-	-	-	35,600,000
Deferred revenue	8,710,743	16,576	-	-	33,828,875
Total liabilities	<u>10,852,860</u>	<u>5,197,635</u>	<u>-</u>	<u>-</u>	<u>69,811,490</u>
Fund Equity					
Investment in general fixed assets	-	-	-	-	-
Contributions in aid of construction, net of accumulated amortization	-	-	-	-	-
Retained earnings					
Reserved	-	-	-	-	-
Unreserved	-	-	-	-	-
Fund balances (deficit)					
Reserved for long-term advances to other funds	226,500	-	-	-	-
Reserved for long-term note receivable	36,480	-	-	800,000	-
Reserved for prepaid expenses	13,900	136,846	-	-	-
Unreserved					
Designated for programs and debt service	9,110	3,358,123	50,054	110,977	(27,122,714)
Undesignated	1,735,767	1,820,191	-	274,233	-
Total fund equity	<u>2,021,757</u>	<u>5,315,160</u>	<u>50,054</u>	<u>1,185,210</u>	<u>(27,122,714)</u>
	<u>\$12,874,617</u>	<u>\$10,512,795</u>	<u>\$50,054</u>	<u>\$1,185,210</u>	<u>\$ 42,688,776</u>

The accompanying notes are an integral part of this statement.

Proprietary Enterprise	Fund Types Internal Service	Fiduciary Fund Type Trust and Agency	Account Groups		Totals (memorandum only)	
			General Fixed Assets	General Long-term Debt	1983	1982
\$ 278,629	\$ -	\$ 4,383	\$ -	\$ -	\$ 1,002,670	\$ 1,144,623
187,312	454,124	247	-	-	3,723,927	3,210,258
-	-	334,002	-	-	1,954,549	1,887,877
205,016	-	-	-	-	205,016	111,286
-	-	604,462	-	-	604,462	868,196
-	-	183,669	-	-	183,669	167,887
280,570	1,269,110	226	-	1,735,672	5,389,737	4,339,854
522,888	-	-	-	-	522,888	358,063
804,437	-	-	-	-	804,437	730,760
-	-	-	-	-	179,183	292,869
-	-	315,134	-	-	315,134	220,691
-	126,500	100,000	-	-	226,500	51,500
14,657,360	19,800,000	-	-	5,080,834	75,138,194	71,662,892
163,585	-	-	-	-	42,719,779	42,533,965
<u>17,099,797</u>	<u>21,649,734</u>	<u>1,542,123</u>	<u>-</u>	<u>6,816,506</u>	<u>132,970,145</u>	<u>127,580,721</u>
-	-	-	28,348,528	-	28,348,528	27,222,221
27,930,577	-	-	-	-	27,930,577	28,882,142
1,420,846	1,200,636	-	-	-	2,621,482	1,796,088
1,455,296	5,057,268	-	-	-	6,512,564	3,402,482
-	-	-	-	-	226,500	51,500
-	-	-	-	-	836,480	836,480
-	-	-	-	-	150,746	-
-	-	107,618	-	-	(23,486,832)	(26,655,849)
-	-	2,677	-	-	3,832,868	4,701,781
<u>30,806,719</u>	<u>6,257,904</u>	<u>110,295</u>	<u>28,348,528</u>	<u>-</u>	<u>46,972,913</u>	<u>40,236,845</u>
<u>\$47,906,516</u>	<u>\$27,907,638</u>	<u>\$1,652,418</u>	<u>\$28,348,528</u>	<u>\$6,816,506</u>	<u>\$179,943,058</u>	<u>\$167,817,566</u>

County of Muskegon
All Governmental Fund Types and Expendable Trust Funds

COMBINED STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year ended December 31, 1983

	Governmental	
	General	Special Revenue
Revenues		
Taxes	\$ 8,685,861	\$ -
Licenses and permits	34,859	-
Intergovernmental revenue	1,713,797	21,607,660
Special assessments	-	-
Charges for services		
Administrative	940,186	-
Services rendered	914,174	4,671,409
Fines and forfeitures	305,108	166,666
Investment income	673,270	468,199
Rentals	140,617	-
Contributions from private sources	-	343,746
Other	460,277	43,503
	<u>13,868,149</u>	<u>27,301,183</u>
Expenditures		
Current operations		
Legislative	177,361	-
Judicial	2,973,779	-
General County government	3,944,036	1,394,957
Public safety	3,173,894	572,790
Health	591,180	16,178,512
Welfare	177,080	3,710,051
Culture	116,395	448,540
Recreation	30,000	196,136
Highways and streets	-	5,919,018
Other	5,519	-
Capital outlay	23,722	1,650,379
Debt service		
Principal payments	-	-
Interest	-	-
	<u>11,212,966</u>	<u>30,070,383</u>
Revenues over (under) expenditures	<u>2,655,183</u>	<u>(2,769,200)</u>
Other financing sources (uses)		
Operating transfers in (out)		
County appropriations	(2,547,464)	2,675,246
Other	(236,995)	1,229,701
	<u>(2,784,459)</u>	<u>3,904,947</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(129,276)</u>	<u>1,135,747</u>
Fund balance (deficit) at beginning of year		
As previously reported	1,774,910	4,279,013
Prior period adjustment	(123,877)	(99,600)
As restated	<u>1,651,033</u>	<u>4,179,413</u>
Equity transfer (to) from other funds	500,000	-
Fund balance at end of year	<u>\$ 2,021,757</u>	<u>\$ 5,315,160</u>

The accompanying notes are an integral part of this statement.

	Fund Types			Fiduciary Fund Type Expendable Trust	Totals (memorandum only)	
	Debt Service	Capital Projects	Special Assessment		1983	1982
\$ -	\$ -	\$ -	\$ -	\$ 8,685,861	\$ 8,052,079	
-	-	-	-	34,859	133,095	
-	-	802,222	-	24,123,679	22,085,383	
-	-	1,457,225	-	1,457,225	1,387,225	
-	-	-	-	940,186	800,600	
-	-	-	-	5,585,583	5,220,958	
-	-	-	-	471,774	417,593	
4,057	34,057	604,227	8,084	1,791,894	2,476,102	
440,102	-	-	-	580,719	469,253	
-	-	-	36,791	380,537	319,273	
-	-	93,947	-	597,727	240,426	
<u>444,159</u>	<u>34,057</u>	<u>2,957,621</u>	<u>44,875</u>	<u>44,650,044</u>	<u>41,601,987</u>	
-	-	-	-	177,361	164,869	
-	-	-	-	2,973,779	2,696,803	
-	-	-	-	5,338,993	4,970,905	
-	-	-	-	3,746,684	3,880,589	
-	-	111,363	-	16,881,055	15,034,353	
-	-	-	-	3,887,131	5,199,725	
-	-	-	-	564,935	562,725	
-	-	-	-	226,136	222,546	
-	-	-	-	5,919,018	4,974,589	
507	17,089	-	36,984	60,099	117,135	
-	2,057	1,598,268	-	3,274,426	4,160,916	
75,000	-	-	-	75,000	-	
337,050	-	-	-	337,050	284,060	
<u>412,557</u>	<u>19,146</u>	<u>1,709,631</u>	<u>36,984</u>	<u>43,461,667</u>	<u>42,269,215</u>	
<u>31,602</u>	<u>14,911</u>	<u>1,247,990</u>	<u>7,891</u>	<u>1,188,377</u>	<u>(667,228)</u>	
-	-	-	-	127,782	291,918	
-	-	12,328	-	1,005,034	(625,961)	
-	-	<u>12,328</u>	-	<u>1,132,816</u>	<u>(334,043)</u>	
<u>31,602</u>	<u>14,911</u>	<u>1,260,318</u>	<u>7,891</u>	<u>2,321,193</u>	<u>(1,001,271)</u>	
18,452	1,170,299	(28,383,032)	74,270	(21,066,088)	(21,198,556)	
-	-	-	-	(223,477)	-	
<u>18,452</u>	<u>1,170,299</u>	<u>(28,383,032)</u>	<u>74,270</u>	<u>(21,289,565)</u>	<u>(21,198,556)</u>	
-	-	-	-	500,000	1,133,739	
<u>\$ 50,054</u>	<u>\$1,185,210</u>	<u>\$ (27,122,714)</u>	<u>\$82,161</u>	<u>\$ (18,468,372)</u>	<u>\$ (21,066,088)</u>	

County of Muskegon
General and Special Revenue Funds

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

Year ended December 31, 1983

	General Fund		Variance - favorable (unfavorable)
	Amended Budget	Actual	
Revenues	-		
Taxes	\$ 9,211,790	\$ 8,685,861	\$(525,929)
Licenses and permits	35,764	34,859	(905)
Intergovernmental revenue	1,628,825	1,713,797	84,972
Charges for services			
Administrative	870,247	940,186	69,939
Services rendered	937,140	914,174	(22,966)
Fines and forfeitures	306,894	305,108	(1,786)
Investment income	770,000	673,270	(96,730)
Rentals	134,000	140,617	6,617
Contributions from private sources	-	-	-
Other	442,913	460,277	17,364
	<u>14,337,573</u>	<u>13,868,149</u>	<u>(469,424)</u>
Expenditures			
Current operations			
Legislative	184,735	177,361	7,374
Judicial	2,997,675	2,973,779	23,896
General County government	3,966,904	3,944,036	22,868
Public safety	3,158,784	3,173,894	(15,110)
Health	647,030	591,180	55,850
Welfare	183,437	177,080	6,357
Culture	118,747	116,395	2,352
Recreation	30,000	30,000	-
Highways and streets	-	-	-
Other	6,328	5,519	809
Capital outlay	17,670	23,722	(6,052)
	<u>11,311,310</u>	<u>11,212,966</u>	<u>98,344</u>
Revenues over (under) expenditures	<u>3,026,263</u>	<u>2,655,183</u>	<u>(371,080)</u>
Other financing sources (uses)			
Operating transfers in (out)			
County appropriations	(2,593,839)	(2,547,464)	46,375
Other	(234,133)	(236,995)	(2,862)
	<u>(2,827,972)</u>	<u>(2,784,459)</u>	<u>43,513</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>198,291</u>	<u>(129,276)</u>	<u>(327,567)</u>
Fund balance at beginning of year			
As previously reported	1,774,910	1,774,910	-
Prior period adjustment	-	(123,877)	(123,877)
As restated	<u>1,774,910</u>	<u>1,651,033</u>	<u>(123,877)</u>
Equity transfer (to) from other funds	-	500,000	500,000
Fund balance at end of year	<u>\$ 1,973,201</u>	<u>\$ 2,021,757</u>	<u>\$ 48,556</u>

The accompanying notes are an integral part of this statement.

Special Revenue Funds		
Amended Budget	Actual	Variance - favorable (unfavorable)
\$ -	\$ -	\$ -
20,995,064	21,607,660	612,596
-	-	-
5,096,139	4,671,409	(424,730)
165,949	166,666	717
273,832	468,199	194,367
-	-	-
341,018	343,746	2,728
32,316	43,503	11,187
<u>26,904,318</u>	<u>27,301,183</u>	<u>396,865</u>
-	-	-
-	-	-
1,723,855	1,394,957	328,898
765,786	572,790	192,996
16,023,692	16,178,512	(154,820)
3,797,533	3,710,051	87,482
454,767	448,540	6,227
244,244	196,136	48,108
6,338,288	5,919,018	419,270
-	-	-
1,720,688	1,650,379	70,309
<u>31,068,853</u>	<u>30,070,383</u>	<u>998,470</u>
<u>(4,164,535)</u>	<u>(2,769,200)</u>	<u>1,395,335</u>
2,760,858	2,675,246	(85,612)
959,731	1,229,701	269,970
<u>3,720,589</u>	<u>3,904,947</u>	<u>184,358</u>
<u>(443,946)</u>	<u>1,135,747</u>	<u>1,579,693</u>
4,279,013	4,279,013	-
-	(99,600)	(99,600)
<u>4,279,013</u>	<u>4,179,413</u>	<u>(99,600)</u>
-	-	-
<u>\$ 3,835,067</u>	<u>\$ 5,315,160</u>	<u>\$1,480,093</u>

County of Muskegon
All Proprietary Fund Types and Similar Trust Funds
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE

Year ended December 31, 1983

	Proprietary Fund Types		Fiduciary Fund Type		Totals	
	Enterprise Funds	Internal Service Funds	Non-Expendable Trust Fund	Trust Fund	(memorandum only) 1983	1982
Operating revenues						
Charges for services	\$5,489,069	-	\$ -	-	\$ 5,489,069	\$ 4,670,740
Farm sales	1,907,830	-	-	-	1,907,830	-
Interest and penalties on delinquent taxes	-	1,917,130	-	-	1,917,130	1,860,349
Intragovernmental revenues	-	3,001,523	-	-	3,001,523	1,363,555
Other	7,396,899	127,611	30,000	30,000	157,611	28,853
	<u>7,396,899</u>	<u>5,046,264</u>	<u>30,000</u>	<u>30,000</u>	<u>12,473,163</u>	<u>7,923,497</u>
Operating expenses						
Salaries and fringe benefits	2,242,358	77,759	-	-	2,320,117	2,230,696
Supplies and other operating expenses	4,127,687	82,681	2,000	-	4,212,368	3,030,262
Depreciation and amortization	1,983,409	1,234	-	-	1,984,643	1,724,752
Cost of materials used	-	212,356	-	-	212,356	227,592
Insurance benefits and claims	-	532,943	-	-	532,943	629,120
Insurance premiums	-	2,956,644	-	-	2,956,644	1,212,234
Interest expense	-	1,516,334	-	-	1,516,334	1,295,769
	<u>8,353,454</u>	<u>5,379,951</u>	<u>2,000</u>	<u>2,000</u>	<u>13,735,405</u>	<u>10,350,425</u>
Operating income (loss)	<u>(956,555)</u>	<u>(333,687)</u>	<u>28,000</u>	<u>28,000</u>	<u>(1,262,242)</u>	<u>(2,426,928)</u>
Other income or (deductions)						
Operating subsidies	740,899	-	-	-	740,899	877,091
User fees for debt service	1,384,882	-	-	-	1,384,882	821,264
Interest expense	(724,077)	-	-	-	(724,077)	(730,585)
Investment income	-	1,285,297	134	-	1,285,431	1,200,367
Other (net)	157,441	-	-	-	157,441	72,242
	<u>1,559,145</u>	<u>1,285,297</u>	<u>134</u>	<u>134</u>	<u>2,844,576</u>	<u>2,240,379</u>
Income (loss) before operating transfers	602,590	951,610	28,134	28,134	1,582,334	(186,549)
Operating transfers from (to) other funds	65,012	856,694	-	-	921,706	993,147
NET INCOME	667,602	1,808,304	28,134	28,134	2,504,040	806,598
Transfer of depreciation and amortization to contributions in aid of construction	1,605,876	-	-	-	1,605,876	1,581,377
Net income transferred to retained earnings/fund balance	<u>\$2,273,478</u>	<u>\$1,808,304</u>	<u>\$28,134</u>	<u>\$28,134</u>	<u>\$4,109,916</u>	<u>\$ 2,387,975</u>

The accompanying notes are an integral part of this statement.

County of Muskegon
All Proprietary Fund Types and Similar Trust Funds

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE - CONTINUED

Year ended December 31, 1983

	Proprietary Fund Types		Fiduciary Fund Type Non-Expendable Trust Fund	Totals (memorandum only)	
	Enterprise Funds	Internal Service Funds		1983	1982
Retained earnings/fund balance at beginning of year	\$ 248,970	\$4,949,600	\$ -	\$ 5,198,570	\$ 3,995,272
Net income transferred to retained earnings/fund balance	2,273,478	1,808,304	28,134	4,109,916	2,387,975
Equity transfer to General Fund	-	(500,000)	-	(500,000)	(1,142,907)
Transfer (to) from contributions in aid of construction	353,694	-	-	353,694	(50,938)
Equity transfer (to) from other funds	-	-	-	-	9,168
Retained earnings/fund balance at end of year	1,420,846	1,200,636	28,134	2,649,616	1,796,088
Reserved	1,455,296	5,057,268	-	6,512,564	3,402,482
Unreserved	\$2,876,142	\$6,257,904	\$28,134	\$ 9,162,180	\$ 5,198,570

The accompanying notes are an integral part of this statement.

County of Muskegon
Enterprise Funds

COMBINED STATEMENT OF CONTRIBUTIONS
IN AID OF CONSTRUCTION

	Year ended December 31	
	1983	1982
Contributions in aid of construction at beginning of year	\$28,882,142	\$27,780,842
Current year contributions	1,008,005	2,631,739
Transfer from (to) retained earnings	(353,694)	50,938
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(1,605,876)</u>	<u>(1,581,377)</u>
Contributions in aid of construction at end of year	<u>\$27,930,577</u>	<u>\$28,882,142</u>

The accompanying notes are an integral part of this statement.

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County of Muskegon
All Proprietary Fund Types and Similar Trust Funds
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1983

	Proprietary Fund Types		Fiduciary Fund Type		Totals	
	Enterprise Funds	Internal Service Funds	Non-Expendable Trust Fund	(memorandum only)	1983	1982
Sources of working capital						
From operations						
Net income for the year	\$ 667,602	\$ 1,808,304	\$ 28,134		\$ 2,504,040	\$ 806,598
Charges to income not using working capital						
Depreciation and amortization	<u>1,983,409</u>	<u>1,234</u>	-		<u>1,984,643</u>	<u>1,724,752</u>
Working capital provided from operations	2,651,011	1,809,538	28,134		4,488,683	2,531,350
Long-term advance from General Fund		75,000	100,000		175,000	-
Issuance of long-term debt						4,450,867
Issuance of tax anticipation notes					11,300,000	10,000,000
Decrease in delinquent taxes receivable		10,303,628			10,303,628	8,182,632
Disposition of equipment	154,301				154,301	81,683
Contributions and transfers in aid of construction	1,327,930				1,327,930	2,631,739
Increase in deferred revenue	20,280				20,280	206,858
Transfer of equity	<u>4,153,522</u>	<u>23,488,166</u>	<u>128,134</u>		<u>27,769,822</u>	<u>28,094,297</u>
Applications of working capital						
Increase in interest and penalties receivable					45,747	232,018
on delinquent taxes		45,747			2,005,550	2,663,830
Additions to property and equipment	1,945,602	59,948			24,949	905,599
Increase in restricted assets					11,618,507	8,380,831
Decrease in long-term debt	24,949					
Settlement of delinquent taxes with other governmental units	1,518,507	10,100,000				
Equity transfer to General Fund		10,310,972			10,310,972	9,375,592
Decrease in long-term advance from General Fund		500,000			500,000	1,142,907
Decrease in deferred revenue						20,000
	<u>63,553</u>	<u>-</u>	<u>-</u>		<u>63,553</u>	<u>-</u>
	<u>3,552,611</u>	<u>21,016,667</u>	<u>-</u>		<u>24,569,278</u>	<u>22,720,777</u>
INCREASE IN WORKING CAPITAL	\$ 600,911	\$ 2,471,499	\$ 128,134		\$ 3,200,544	\$ 5,373,520

The accompanying notes are an integral part of this statement.

County of Muskegon
All Proprietary Fund Types and Similar Trust Funds
COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1983

	Proprietary Fund Type		Fiduciary Fund Type Non-Expendable Trust Fund	Totals (memorandum only)	
	Enterprise Funds	Internal Service Funds		1983	1982
Changes in components of working capital					
Increase (decrease) in current assets					
Cash and cash investments	\$ (359,205)	\$ 3,193,192	\$ 98,000	\$ 2,931,987	\$ 3,006,810
Accounts receivable	1,301,026	653,310	30,134	1,984,470	(718,182)
Current portion of delinquent taxes receivable	-	1,166,389	-	1,166,389	855,851
Current portion of interest and penalties receivable on delinquent taxes	-	175,658	-	175,658	385,391
Due from other funds	-	68,637	-	68,637	77
Inventories	(760,195)	4,995	-	(755,200)	728,297
Prepaid expenses	(4,299)	3,889	-	(410)	23,595
Restricted assets available for debt service	243,833	-	-	243,833	701,375
	<u>421,160</u>	<u>5,266,070</u>	<u>128,134</u>	<u>5,815,364</u>	<u>4,983,214</u>
(Increase) decrease in current liabilities					
Cash overdraft	164,347	-	-	164,347	1,699,142
Current portion of long-term debt	(73,677)	(2,450,000)	-	(2,523,677)	(864,393)
Accounts payable	178,127	(308,556)	-	(130,429)	(82,729)
Advances payable	(93,730)	-	-	(93,730)	165,399
Accrued liabilities	4,684	(36,015)	-	(31,331)	(527,113)
	<u>179,751</u>	<u>(2,794,571)</u>	<u>-</u>	<u>(2,614,820)</u>	<u>390,306</u>
INCREASE IN WORKING CAPITAL	\$ 600,911	\$ 2,471,499	\$128,134	\$ 3,200,544	\$ 5,373,520

The accompanying notes are an integral part of this statement.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS

December 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS

The County of Muskegon, Michigan was incorporated on July 18, 1959, 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 157,000 residents in many areas including law enforcement, administration of justice, transportation, waste disposal, road maintenance, community enrichment and development and human services.

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

a) Fund Accounting

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.

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 assessments are levied.

Proprietary Fund Types

Enterprise Funds - Enterprise funds report on 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS - Continued

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.

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.

b) 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 1983 include property taxes levied on December 1, 1982, and collected in early 1983. The "1983 property taxes" assessed on December 1, 1983, became a lien on that date and will be collected principally in early 1984. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1983, since they are not available to fund expenditures until 1984. 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.

c) 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. Inventories are accounted for by the consumption method.

d) 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") or donated general fixed assets.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS - Continued

d) Property and Equipment - Continued

Depreciation is not recorded in the general fixed assets account group. Depreciation on property and equipment recorded in proprietary fund types is computed using the straight-line method over the following estimated useful lives of the related assets:

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

e) 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.

Effective January 1, 1983, the County adopted the accounting and reporting principles outlined in the National Council on Governmental Accounting Statement 4, with regard to employee vacation and sick leave. Vacation and sick leave payable out of expendable available resources in the governmental fund types is accrued in the general fund and the long-term portion of \$1,735,672 is recorded in the general long-term debt group of accounts. Compensated absences in the proprietary funds are accrued in full.

f) 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.

g) 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, 1983, contributions in aid of construction had been reduced by an aggregate of \$15,090,000.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS - Continued

h) 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.

1. A general and special revenue funds budget is presented to the Finance Committee of the Board in September, at which time hearings on the budget are scheduled. A Public Hearing is held in September or October and a special meeting is held to give all elected officials the opportunity to discuss their budget with the Board.
2. The budget and an appropriation ordinance implementing it, is then adopted in October.
3. Formal budget integration is employed as a management control device during the year for the general and the special revenue funds. Formal budgetary integration is not employed for any other fund and only informational summaries are prepared as a management tool and are presented to the Board for consideration.
4. Budgets as presented for the general and special revenue funds were prepared on the modified accrual basis of accounting. Encumbrances are not recorded at year end.
5. Expenditures may not legally exceed activity totals in the general and federal revenue sharing funds. All other special revenue fund expenditures cannot legally exceed their respective fund totals and must remain in accordance with their respective grant agreements with federal and state agencies.
6. Budgets for the current year are carefully reviewed in July or August and December for any revisions of estimates. Proposed increases or reductions in appropriations are presented to the finance committee and the Board in September and December for their action. The legislative body amends the the general appropriation act as soon as it becomes apparent this action is necessary.
7. The budgetary information as presented has been amended during the year by an official action of the County Board of Commissioners. The amendments were not significant in total.
8. All budget appropriations lapse at the end of each fiscal year.

i) 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.

j) Reclassifications

Certain items in the 1982 financial information have been reclassified to conform to the 1983 presentation.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS - Continued

k) 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 1983, the County's indirect cost rate was 16.28% of direct salaries and wages, excluding fringe benefits.

Certain other accounting policies are disclosed in subsequent footnotes.

NOTE 2 - CHANGE IN REPORTING ENTITY

In 1983 the County continued to refine its compliance with the National Council on Governmental Accounting Statement 3, "Defining the Governmental Entity". Management determined that the Department of Social Services, the County Road Commission and related funds, previously excluded from the annual report, were a part of the County reporting entity, and were included in the 1983 report. Prior year amounts have been restated to effect inclusion of those funds. The effect of this change on the fund balances as of January 1, 1983 is as follows:

	<u>Special Revenue Funds</u>	<u>Trust and Agency Funds</u>	<u>General Fixed Assets</u>	<u>Combined</u>
Fund balance beginning of year As previously reported	\$2,612,838	\$ -	\$21,088,046	\$32,362,225
Restatement including Department of Social Services, Road Commission and related funds	<u>1,666,175</u>	<u>74,270</u>	<u>6,134,175</u>	<u>7,874,620</u>
Fund balance beginning of year As restated	<u>\$4,279,013</u>	<u>\$74,270</u>	<u>\$27,222,221</u>	<u>\$40,236,845</u>

NOTE 3 - INTERFUND ACCOUNTS

A summary of the individual fund interfund receivable and payable balances as of December 31, 1983, is presented below. As discussed in note A, 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, 1983, do not agree with the September 30 data included in the accompanying combined financial statements.

<u>Amounts Due</u>	<u>From</u>	
	<u>Special Revenue Funds</u>	<u>Capital Project Funds</u>
To		
General Fund	\$248	\$19,401

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 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 and are in effect amounts due to other funds.

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, 1983 investments consisted of the following:

	Certificates of Deposit	Commercial Paper	Total
Pooled investments	\$23,214,334	\$6,144,157	\$29,358,491
Restricted for debt service	1,050,686	200,151	1,250,837
Trust and agency	71,635	-	71,635
	<u>\$24,336,655</u>	<u>\$6,344,308</u>	<u>\$30,680,963</u>

NOTE 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, 1983, 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.

NOTE 6 - PROPERTY AND EQUIPMENT

The components of property and equipment at December 31, 1983 are summarized as follows:

	Proprietary Funds	General Fixed Assets Account Group	Total
In-service			
Land	\$ 8,983,109	\$ 1,366,572	\$10,349,681
Land improvements	4,392,945	88,710	4,481,655
Lagoons	9,517,671	-	9,517,671
Buildings and improvements	3,490,928	19,230,345	22,721,273
Machinery and equipment	5,239,597	7,662,901	12,902,498
Wastewater collection and distribution system	18,949,096	-	18,949,096
Capitalized interest and engineering costs	3,360,512	-	3,360,512
	<u>53,933,858</u>	<u>28,348,528</u>	<u>82,282,386</u>
Less accumulated depreciation	(16,072,608)	-	(16,072,608)
	<u>37,861,250</u>	<u>28,348,528</u>	<u>66,209,778</u>
Construction in progress	3,117,488	-	3,117,488
	<u>\$40,978,738</u>	<u>\$28,348,528</u>	<u>\$69,327,266</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 6 - PROPERTY AND EQUIPMENT - Continued

The following table summarizes the changes in the components of the general fixed assets account group for the year ended December 31, 1983:

	Balance December 31, 1982	Additions	Deductions	Balance December 31, 1983
Land	\$ 1,242,923	\$ 123,649	\$ -	\$ 1,366,572
Land improvements	85,993	2,717	-	88,710
Buildings and improvements	19,389,088	1,030,332	1,189,075	19,230,345
Equipment	6,504,217	1,467,333	308,649	7,662,901
Total general fixed assets	<u>\$27,222,221</u>	<u>\$2,624,031</u>	<u>\$1,497,724</u>	<u>\$28,348,528</u>

General fixed assets at December 31, 1983 are utilized in the following functions:

Legislative	\$ 12,850
Judicial	781,780
General County government	5,467,823
Highways and streets	7,037,630
Public safety	3,282,991
Health	5,405,178
Welfare	4,972,153
Culture	716,963
Recreation	671,160
	<u>\$28,348,528</u>

NOTE 7 - LONG-TERM DEBT #1

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

	Balance January 1, 1983	Borrowings (payments)	Balance December 31, 1983
<u>Special Assessment Funds</u>			
Muskegon County Sewage Collection and Disposal System No. 1			
1967 Bonds - payable in annual installments of \$30,000 from 1984 to 1990 with interest from 4.5% to 4.7% (8710)	\$ 240,000	\$ (30,000)	\$ 210,000
1974 Bonds, Series II - payable in increasing annual installments ranging from \$50,000 in 1984 to \$100,000 in 2004 with interest from 6% to 8% (8713)	2,000,000	(50,000)	1,950,000
1975 Bonds, Series III - payable in increasing annual installments ranging from \$50,000 in 1984 to \$75,000 in 1997 with interest from 6% to 7.25% (8714)	1,000,000	(50,000)	950,000
1977 Bonds, Series IV - payable in increasing annual installments ranging from \$500,000 in 1984 to \$750,000 in 1994 with interest from 5% to 5.9% (8835)	7,650,000	(500,000)	7,150,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 7 - LONG-TERM DEBT - Continued

	Balance January 1, 1983	Borrowings (payments)	Balance December 31, 1983
<u>Special Assessment Funds - Continued</u>			
Muskegon County Wastewater Management System No. 1			
1977 Muskegon Township Extension Bonds - payable in increasing annual installments ranging from \$200,000 in 1984 to \$600,000 in 2002 with interest from 5% to 7% (8833)	\$9,300,000	\$ (200,000)	\$ 9,100,000
1978 Egelston Township Extension Bonds - payable in increasing annual installments ranging from \$75,000 in 1984 to \$125,000 in 2000 with interest from 5% to 7% (8832)	1,925,000	(75,000)	1,850,000
1978 Laketown Township Extension Bonds - payable in increasing annual installments ranging from \$75,000 in 1984 to \$150,000 in 2004 with interest from 5.7% to 7% (8834)	2,650,000	(75,000)	2,575,000
1983 City of Muskegon Extension Bonds - payable in increasing installments ranging from \$50,000 in 1984 to \$150,000 in 1998 with interest from 5.75% to 9.00% (8838)	-	1,500,000	1,500,000
Muskegon County Water Supply System No. 1 Bonds - payable in increasing annual installments ranging from \$150,000 in 1984 to \$300,000 in 2003 with interest from 5% to 7% (8711)	5,200,000	(150,000)	5,050,000
Muskegon County Water Supply System No. 2 Bonds - payable in increasing annual installments ranging from \$200,000 in 1984 to \$400,000 in 1994 with interest from 5.05% to 5.70% (8712)	3,250,000	(200,000)	3,050,000
Muskegon County Solid Waste Management No. 2 Transfer Station Bonds - payable in annual installments of \$25,000 from 1984 to 1999 with interest from 5.65% to 6.5% (8716)	425,000	(25,000)	400,000
Muskegon County 1975 Motor Vehicle Highway Bonds - payable in annual installments of \$225,000 from 1984 to 1985 with interest from 4.30% to 5.10% (8110)	675,000	(225,000)	450,000
Muskegon County Water Supply No. 4 Bonds - payable in increasing annual installments ranging from \$15,000 in 1984 to \$30,000 in 1994 with interest from 9.80% to 12.40% (8720)	280,000	(15,000)	265,000
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% (8719)	1,100,000	-	1,100,000
Total Special Assessment Funds	<u>35,695,000</u>	<u>(95,000)</u>	<u>35,600,000</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 7 - LONG-TERM DEBT - Continued

	Balance January 1, 1983	Borrowings (payments)	Balance December 31, 1983
<u>Enterprise Funds</u>			
1971 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$575,000 in 1984 to \$1,200,000 in 1997 with interest from 5% to 6% (3910)	\$12,450,000	\$ (525,000)	\$11,925,000
1982 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$200,000 in 1984 to \$500,000 in 1992 with interest from 9.3% to 11.3% (3911)	3,700,000	(200,000)	3,500,000
Note payable to U.S.D.A. Credit Corp. at 9.75%, due November 30, 1985 (5920)	750,867	(750,867)	-
Note payable to bank at 9%, due in monthly installments of \$2,061. including interest, through March, 1983	5,760	(5,760)	-
Lease with purchase option for Wastewater irrigation equipment, due in quarterly (March, June, September and December) installments of \$2,453 through December, 1987 (5920)	-	46,610 (9,813)	36,797
Total Enterprise Funds	<u>16,906,627</u>	<u>(1,444,830)</u>	<u>15,461,797</u>
<u>Internal Service Funds</u>			
General Obligation Tax Notes			
Delinquent Tax Series			
1979 - Paid in 1983 with interest at 6.2%	1,150,000	(1,150,000)	-
1980 - Payable in 1984 with interest 9.5% (6170)	5,000,000	(2,500,000)	2,500,000
1981 - Payable in annual installments of \$3,000,000 in 1984 and \$3,000,000 in 1985 with interest from 11.0% to 12.4% (6171)	10,000,000	(4,000,000)	6,000,000
1982 - Payable in annual installments of \$4,600,000 in 1984, \$3,750,000 in 1985 and \$2,950,000 in 1986 with interest from 6% to 8% (6172)	-	11,300,000	11,300,000
Total Internal Service Funds	<u>16,150,000</u>	<u>3,650,000</u>	<u>19,800,000</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 7 - LONG-TERM DEBT - Continued

	Balance January 1, 1983	Borrowings (payments)	Balance December 31, 1983
<u>General Long-Term Debt Account Group</u>			
Muskegon County Mental Health Center Bonds - payable in increasing annual installments ranging from \$75,000 in 1984 to \$175,000 in 2009 with interest from 9.4% to 10.0% (3140)	\$ 3,500,000	\$ (75,000)	\$ 3,425,000
Equipment purchase agreement at 8% payable in equal monthly installments of \$1,761, including interest, through October, 1986 (2490)	-	63,393 (3,522)	59,871
Equipment purchase agreement at 8.25%, payable in equal monthly installments of \$3,838, including interest, through January, 1986 (2490)	142,025	(46,062)	95,963
Muskegon County Road Commission - payable in increasing annual installments ranging from \$54,945 in 1984 to \$73,385 in 1999 with an average interest rate of approximately 9.5% (2010)	-	1,500,000	1,500,000
Total General Long-Term Debt Account Group	<u>3,642,025</u>	<u>1,438,809</u>	<u>5,080,834</u>
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	<u>\$72,393,652</u>	<u>\$ 3,548,979</u>	<u>\$75,942,631</u>

The annual requirements for payment of principal and interest on the obligations outstanding at December 31, 1983 are as follows:

	Special Assessments Funds	Enterprise Funds	Internal Service Funds	Long-Term Debt Group of Accounts
1984	\$ 3,789,582	\$ 1,819,287	\$11,842,625	\$ 603,706
1985	3,813,692	1,881,537	7,579,125	657,072
1986	3,637,769	1,861,637	3,149,125	603,836
1987	3,612,332	1,858,462	-	598,646
1988	3,651,330	1,873,513	-	588,631
1989-1993	18,212,356	8,603,225	-	2,837,280
1994-1998	11,760,832	5,053,000	-	2,648,811
1999-2003	6,578,488	-	-	1,703,086
2004-2008	583,925	-	-	1,175,125
2009-2013	288,875	-	-	183,576
2014-2018	255,000	-	-	-
2019-2023	129,000	-	-	-
	<u>\$56,313,181</u>	<u>\$22,950,661</u>	<u>\$22,570,875</u>	<u>\$11,599,769</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 7 - LONG-TERM DEBT - Continued

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

The Muskegon County Wastewater Management System 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 \$2,116,158 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 (\$24,860,000 at December 31, 1983) and the full faith and credit of the County.

NOTE 8 - DEFICIT UNRESERVED FUND BALANCES

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.

NOTE 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 \$1,416,700 for the year ended December 31, 1983. At December 31, 1982, 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 \$5,974,335 and plan net assets available for benefits were \$11,887,353 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.

NOTE 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 1982 in the "memorandum only" columns are included only to provide a basis for comparison with 1983 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 11 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains seven enterprise funds which provide Forest Management, Wastewater Management, Airport, Transit and Solid Waste Management Services. Segment information for the year ended December 31, 1983 is presented below for each of these activities.

	Forest Management	Solid Waste Management	Fly Ash Program	Muskegon County Airport
Operating revenues	\$ -	\$ 343,491	\$138,904	\$ 437,536
Depreciation and amortization	-	253,637	23,274	108,981
Operating income (loss)	(1,266)	(54,872)	(2,806)	(200,255)
Operating subsidies	-	-	-	-
Operating transfers	1,839	(5,827)	(3,588)	108,131
Net income (loss)	894	(79,642)	-	(97,533)
Current capital				
Contributions	-	-	-	80,168
Transfers	-	-	-	(102,699)
Property additions	-	11,252	-	205,111
Net working capital	-	(121,311)	113,866	(81,427)
Long-term debt	-	-	-	-
Total equity	-	47,434	27,575	-

	Muskegon Area Transit System	Northside Water (5910)	Wastewater Management System	Total
Operating revenues	\$ 203,782	\$35,877	\$ 6,237,309	\$ 7,396,899
Depreciation and amortization	325,565	-	1,271,952	1,983,409
Operating income (loss)	(1,039,583)	14,553	327,674	(956,555)
Operating subsidies	740,899	-	-	740,899
Operating transfers	(41,996)	76,613	(70,160)	65,012
Net income (loss)	(325,342)	99,302	1,069,923	667,602
Current capital				
Contributions	41,098	-	1,035,358	1,156,624
Transfers	(473,961)	-	(1,531,529)	(2,108,189)
Property additions	39,671	-	1,689,568	1,945,602
Net working capital	98,253	99,302	3,229,443	3,338,126
Long-term debt	-	-	14,657,360	14,657,360
Total equity	-	99,302	2,701,831	2,876,142

NOTE 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 \$159,000. Rental expense under operating leases was \$460,000 for the year ended December 31, 1983.

NOTE 13 - COMMITMENTS

The County has committed to participate in the construction and operation of the Muskegon Hotel and Convention Center. The commitment requires the County to provide \$2,600,000 through issuance of the County Building Authority bonds to construct the Convention Center.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1983

NOTE 14 - PRIOR PERIOD ADJUSTMENTS

In compliance with the provisions of National Council on Governmental Accounting Statement 4, Accounting and Financial Reporting Principles For Claims and Judgements, and Compensated Absences, the County recognized at January 1, 1983 as current liabilities, accrued vacation and sick leave payable out of expendable available resources. In prior years, these expenditures were recognized when paid. The effect of this change was an increase in accrued liabilities and decreases in fund balances in the general fund and the special revenue funds of \$123,877 and \$99,600, respectively.

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, 1983

With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Legislative				
Personal services	\$ 139,955	\$ 134,600	\$ 5,355	\$ 132,135
Supplies	3,075	2,209	866	3,720
Other services and charges	41,705	40,552	1,153	29,014
Capital outlay	-	-	-	268
	<u>184,735</u>	<u>177,361</u>	<u>7,374</u>	<u>165,137</u>
Judicial				
Personal services	2,406,518	2,369,120	37,398	2,208,497
Supplies	97,469	102,803	(5,334)	90,248
Other services and charges	493,688	501,856	(8,168)	398,058
Capital outlay	11,189	13,127	(1,938)	1,754
	<u>3,008,864</u>	<u>2,986,906</u>	<u>21,958</u>	<u>2,698,557</u>
General government				
Personal services	3,087,453	3,081,597	5,856	3,040,471
Supplies	167,783	171,132	(3,349)	192,117
Other services and charges	711,668	691,307	20,361	705,630
Capital outlay	6,481	7,429	(948)	6,538
	<u>3,973,385</u>	<u>3,951,465</u>	<u>21,920</u>	<u>3,944,756</u>
Public safety				
Personal services	2,630,542	2,636,200	(5,658)	2,788,597
Supplies	310,250	320,230	(9,980)	322,183
Other services and charges	217,992	217,464	528	138,009
Capital outlay	-	3,166	(3,166)	-
	<u>3,158,784</u>	<u>3,177,060</u>	<u>(18,276)</u>	<u>3,248,789</u>
Health				
Personal services	-	-	-	-
Supplies	175	38	137	252
Other services and charges	646,855	591,142	55,713	645,992
Capital outlay	-	-	-	-
	<u>647,030</u>	<u>591,180</u>	<u>55,850</u>	<u>646,244</u>

County of Muskegon
General Fund

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET - CONTINUED

Year ended December 31, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Welfare				
Personal services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Other services and charges	183,437	177,080	6,357	178,249
Capital outlay	-	-	-	-
	<u>183,437</u>	<u>177,080</u>	<u>6,357</u>	<u>178,249</u>
Culture				
Personal services	97,577	97,531	46	93,069
Supplies	6,375	6,096	279	7,173
Other services and charges	14,795	12,768	2,027	24,666
Capital outlay	-	-	-	-
	<u>118,747</u>	<u>116,395</u>	<u>2,352</u>	<u>124,908</u>
Recreation				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	30,000	30,000	-	30,000
Capital outlay	-	-	-	-
	<u>30,000</u>	<u>30,000</u>	<u>-</u>	<u>30,000</u>
Other				
Personal services	4,328	4,596	(268)	2,483
Supplies	500	609	(109)	159
Other services and charges	1,500	314	1,186	1,318
Capital outlay	-	-	-	-
	<u>6,328</u>	<u>5,519</u>	<u>809</u>	<u>3,960</u>
	<u>\$11,311,310</u>	<u>\$11,212,966</u>	<u>\$ 98,344</u>	<u>\$11,040,600</u>

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 HHS 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 HHS 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.

County Road (2010)--to account for the maintenance of County highways and streets and state trunklines in the County of Muskegon.

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

Friend of the Court (2150)--established for additional judgment fees collected and used for investigations made by Friend of the Court.

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.

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.

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.

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

Add-Car (2666)--to account for monies received from the State of Michigan to aid in significantly decreasing the number of alcohol related traffic accidents, personal injuries, fatalities and property damage in Muskegon County.

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.

Technical Energy Analysis (2783)--to account for monies granted for technical assistance on energy analysis of County owned buildings.

Cross-Lake Ferry Study (2784)--to account for monies that are received from the State of Michigan and County of Muskegon, used to perform feasibility studies (contractual services) related to cross lake ferry service.

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.

Social Services (2910)--to account for monies received from the State of Michigan and Muskegon County for Aid-to-Dependent children and general assistance recipients.

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.

Veterans Trust (2940)--to account for monies received from the State of Michigan to aid U. S. military veterans.

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.

Mental Health Building (2970)--to record the revenues received from Hackley Hospital and Community Mental Health for use in maintaining the Community Mental Health Building.

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

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.

Youth Corp (2996)--to account for monies received from the State of Michigan for the summer employment of youth.

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	County Road (2010)	Day Camp (2081)	Friend of The Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)
ASSETS							
Cash and cash investments	\$2,085,834	\$1,832	\$954	\$ -	\$140,190	\$ 9,739	\$3,222
Accounts receivable	-	-	-	-	-	-	-
Third-party cost reimbursements	811,193	-	-	339,272	-	115,192	-
Federal and state grants	-	-	-	-	-	-	-
Local municipalities and private enterprise	134,946	-	-	-	6,899	-	-
Other	136,378	-	-	-	4,647	-	-
Prepaid expenses	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventory of supplies	299,722	-	-	-	-	-	-
	<u>\$3,468,073</u>	<u>\$1,832</u>	<u>\$954</u>	<u>\$339,272</u>	<u>\$151,736</u>	<u>\$124,931</u>	<u>\$3,222</u>
LIABILITIES AND FUND BALANCE							
Cash overdraft	\$ -	\$ -	\$ -	\$172,997	\$ -	\$ -	\$ -
Accounts payable	484,889	1,411	-	24,101	-	-	-
Accrued liabilities	250,588	421	954	35,776	208	-	-
Due to State of Michigan	114,178	-	-	106,005	-	-	-
Due to local municipalities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	113,670	-
Deferred revenues	-	-	-	-	-	-	-
	<u>849,655</u>	<u>1,832</u>	<u>954</u>	<u>338,879</u>	<u>208</u>	<u>113,670</u>	<u>-</u>
Fund balance (deficit)	2,150,736	-	-	-	151,528	-	-
Designated	467,682	-	-	393	-	11,261	3,222
Undesignated	<u>2,618,416</u>	<u>-</u>	<u>-</u>	<u>393</u>	<u>151,528</u>	<u>11,261</u>	<u>3,222</u>
	<u>\$3,468,073</u>	<u>\$1,832</u>	<u>\$954</u>	<u>\$339,272</u>	<u>\$151,736</u>	<u>\$124,931</u>	<u>\$3,222</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1983			
	Federal Revenue Sharing (2490)	Law Library (2610)	ADD-CAR (2666)	Library (2710)
ASSETS				
Cash and cash investments	\$558,168	\$962	\$-	\$14,010
Accounts receivable	-	-	-	-
Third-party cost reimbursements	-	-	80,668	-
Federal and state grants	281,884	-	-	-
Local municipalities and private enterprise	-	-	-	-
Other	27,921	-	-	-
Prepaid expenses	-	-	-	-
Due from other funds	-	-	-	-
Inventory of supplies	-	-	-	-
	<u>\$867,973</u>	<u>\$962</u>	<u>\$80,668</u>	<u>\$14,010</u>
LIABILITIES AND FUND BALANCE				
Cash overdraft	\$-	\$-962	\$65,080	\$-
Accounts payable	36,297	-	13,181	4,115
Accrued liabilities	450	-	2,407	8,064
Due to State of Michigan	-	-	-	-
Due to local municipalities	-	-	-	-
Due to other funds	8,606	-	-	-
Deferred revenues	-	-	-	-
	<u>45,353</u>	<u>962</u>	<u>80,668</u>	<u>12,179</u>
Fund balance (deficit)	822,620	-	-	905
Designated	-	-	-	926
Undesignated	<u>822,620</u>	<u>-</u>	<u>-</u>	<u>1,831</u>
	<u>\$867,973</u>	<u>\$962</u>	<u>\$80,668</u>	<u>\$14,010</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1983				
	ASSETS	Brookhaven Medical Care Facility (2900-3170)	Social Services (2910)	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)
Cash and cash investments	\$ 181,319	\$ -	\$ 25,589	\$ -	\$ -
Accounts receivable	-	661,208	-	-	-
Third-party cost reimbursements	-	-	111,676	70,047	-
Federal and state grants	-	-	-	-	-
Local municipalities and private enterprise	1,306,268	10,919	-	-	-
Other	6,283	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	40,672	-	-	-
	<u>\$1,493,870</u>	<u>\$712,799</u>	<u>\$137,265</u>	<u>\$70,047</u>	<u>\$ -</u>
	\$ -	\$143,922	\$ -	\$ 8,736	\$ -
Cash overdraft	1,182	195,577	-	53,113	-
Accounts payable	-	59,485	-	8,198	-
Accrued liabilities	-	-	137,265	-	-
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	157,556	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues	<u>158,738</u>	<u>398,984</u>	<u>137,265</u>	<u>70,047</u>	<u>-</u>
	\$ -	313,765	-	-	-
Fund balance (deficit)	1,335,132	50	-	-	-
Designated	<u>1,335,132</u>	<u>313,815</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated	\$1,493,870	\$712,799	\$137,265	\$70,047	\$ -

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1983	
	Muskegon County	
	Economic Development Commission (2960)	Snowmobile Trail Grooming (2964)
ASSETS		
Cash and cash investments	\$ 12,697	\$ -
Accounts receivable	-	-
Third-party cost reimbursements	-	603
Federal and state grants	-	-
Local municipalities and private enterprise	-	-
Other	-	-
Prepaid expenses	-	-
Due from other funds	-	-
Inventory of supplies	-	-
	<u>\$ 12,697</u>	<u>\$ 603</u>
LIABILITIES AND FUND BALANCE		
Cash overdraft	\$ -	\$ 603
Accounts payable	120	-
Accrued liabilities	2,229	-
Due to State of Michigan	-	-
Due to local municipalities	-	-
Due to other funds	-	-
Deferred revenues	<u>612</u>	<u>603</u>
Fund balance (deficit)		
Designated	12,085	-
Undesignated	<u>-</u>	<u>-</u>
	<u>\$ 12,697</u>	<u>\$ 603</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	September 30, 1983				
	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	\$ -	\$2,069,031	\$4,748	\$13,113	\$52,611
Accounts receivable	-	-	-	-	-
Third-party cost reimbursements	23,084	-	4,140	7,306	12,177
Federal and state grants	-	-	-	-	-
Local municipalities and private enterprise	-	179,210	377	-	1,917
Prepaid expenses	-	-	-	-	-
Due from other funds	9,409	26,863*	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$22,493</u>	<u>\$2,275,104</u>	<u>\$9,265</u>	<u>\$20,419</u>	<u>\$66,705</u>

LIABILITIES AND FUND BALANCE

Cash overdraft	\$28,843	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	1,597,677	7,142	2,112	2,943
Accrued liabilities	3,650	81,404	-	3,872	5,500
Due to State of Michigan	-	569,993	1,070	14,270	58,106
Due to local municipalities	-	-	-	-	-
Due to other funds	-	24,505	1,053	165	156
Deferred revenue	-	-	-	-	-
	<u>32,493</u>	<u>2,273,579</u>	<u>9,265</u>	<u>20,419</u>	<u>66,705</u>
Fund balance (deficit)	-	-	-	-	-
Designated	-	1,525	-	-	-
Undesignated	-	1,525	-	-	-
	<u>\$32,493</u>	<u>\$2,275,104</u>	<u>\$9,265</u>	<u>\$20,419</u>	<u>\$66,705</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	September 30, 1983				
	Technical Energy Analysis (2783)	Cross Lake Ferry Study (2784)	Tourist Bureau (2962)	Mental Health Building (2970)	Educational Linkages (2991)
ASSETS					
Cash and cash investments	\$ -	\$ -	\$ -	\$43,036	\$15,544
Accounts receivable	-	-	-	14,314	-
Third-party cost reimbursements	3,001	1,327	-	-	-
Federal and state grants	-	-	-	-	-
Local municipalities and private enterprise	-	-	-	1,809	-
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	5,848	7,146	4,000	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$8,849</u>	<u>\$8,473</u>	<u>\$4,000</u>	<u>\$59,159</u>	<u>\$15,544</u>
	\$8,849	\$6,539	\$4,000	\$ 3,802	\$ 12,413
	-	1,725	-	27	-
	-	-	-	-	588
	-	-	-	-	-
	-	209	-	-	2,543
	-	-	-	12,000	-
	<u>8,849</u>	<u>8,473</u>	<u>4,000</u>	<u>15,829</u>	<u>15,544</u>
	-	-	-	43,330	-
	-	-	-	-	-
	-	-	-	<u>43,330</u>	-
	<u>\$8,849</u>	<u>\$8,473</u>	<u>\$4,000</u>	<u>\$59,159</u>	<u>\$15,544</u>
LIABILITIES AND FUND BALANCE					
Cash overdraft					
Accounts payable					
Accrued liabilities					
Due to State of Michigan					
Due to local municipalities					
Due to other funds					
Deferred revenue					
Fund balance (deficit)					
Designated					
Undesignated					

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	September 30, 1983 Older Workers Program (2994)	Youth Corp. (2996)	Total - All Funds 1983	1982
ASSETS				
Cash and cash investments	\$5,299	\$39,151	\$ 5,295,900	\$ 4,412,457
Accounts receivable				
Third-party cost reimbursements	389	-	676,182	670,766
Federal and state grants	-	-	2,321,311	1,722,322
Local municipalities and private enterprise	-	-	1,313,167	1,180,011
Other	-	-	368,985	73,472
Prepaid expenses	-	-	136,846	81,272
Due from other funds	-	-	60,010	250,576
Inventory of supplies	-	-	340,394	435,481
	<u>\$5,688</u>	<u>\$39,151</u>	<u>\$10,512,795</u>	<u>\$ 8,826,357</u>
LIABILITIES AND FUND BALANCE				
Cash overdraft	\$ -	\$ -	\$ 624,298	\$ 511,611
Accounts payable	3,306	-	2,659,242	2,613,176
Accrued liabilities	253	8,162	547,786	312,701
Due to State of Michigan	420	11,099	1,012,994	716,544
Due to local municipalities	-	-	157,556	153,123
Due to other funds	1,709	19,890	179,183	240,189
Deferred revenue	-	-	16,576	-
	<u>5,688</u>	<u>39,151</u>	<u>5,197,635</u>	<u>4,547,344</u>
Fund balance (deficit)				
Designated	-	-	3,494,969	1,516,908
Undesignated	-	-	1,820,191	2,762,105
	<u>\$5,688</u>	<u>\$39,151</u>	<u>\$10,512,795</u>	<u>\$ 8,826,357</u>

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

	Year ended December 31, 1983					
	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	\$ 47,291	\$ 81,647	\$211,522	\$69,510	\$ 43,337	\$ 67,077
Federal	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>47,291</u>	<u>81,647</u>	<u>211,522</u>	<u>69,510</u>	<u>43,337</u>	<u>67,077</u>
Expenditures						
Current operations						
General County government	-	-	297,405	78,171	101,081	-
Public safety	-	-	-	-	-	86,520
Health	94,793	164,283	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Capital outlay	-	-	208	-	-	-
	<u>94,793</u>	<u>164,283</u>	<u>297,613</u>	<u>78,171</u>	<u>103,076</u>	<u>11,431</u>
	<u>(47,502)</u>	<u>(82,636)</u>	<u>(86,091)</u>	<u>(8,661)</u>	<u>(59,739)</u>	<u>(30,874)</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)	47,502	88,844	88,844	9,610	62,951	7,783
County appropriations - General Fund	-	(5,953)	(2,753)	(949)	(3,212)	23,091
Other	<u>47,502</u>	<u>82,636</u>	<u>86,091</u>	<u>8,661</u>	<u>59,739</u>	<u>30,874</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance (deficit) at beginning of year	-	-	-	-	-	-
As previously reported	-	-	-	-	-	-
Prior period adjustment	-	-	-	-	-	-
As restated	-	-	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

Year ended December 31, 1983

	County Road (2010)	Day Camp (2081)	Friend of The Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)
Revenues							
Grants							
State	\$ 5,337,098	-	-	\$ 1,353,935	-	-	-
Federal	591,800	-	-	20,138	-	-	-
Local units	177,751	-	-	-	-	-	-
Charges for services rendered	-	-	8,395	259,760	-	-	-
Contributions from private sources	-	-	-	-	170,640	-	-
Fines and forfeitures	-	-	-	-	11,295	-	-
Investment income	150,322	-	-	-	-	-	-
Other	13,159	-	-	-	-	-	-
	<u>6,270,130</u>	<u>-</u>	<u>8,395</u>	<u>1,633,833</u>	<u>181,935</u>	<u>-</u>	<u>-</u>
Expenditures							
Current operations							
General County government	-	-	11,477	-	23,303	-	-
Public safety	-	-	-	-	-	-	-
Health	-	-	-	2,588,963	-	5,285	62
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	44,597	-	-	-	-	-
Highways and streets	5,919,018	-	-	-	-	-	-
Capital outlay	908,087	-	750	4,596	-	-	-
	<u>6,827,105</u>	<u>44,597</u>	<u>12,227</u>	<u>2,593,559</u>	<u>23,303</u>	<u>5,285</u>	<u>62</u>
	(556,975)	(44,597)	(3,832)	(959,726)	158,632	(5,285)	(62)
Revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers in (out)	30,000	-	3,967	1,031,160	-	-	-
County appropriations - General Fund	1,590,427	44,597	(135)	(66,934)	(122,667)	-	-
Other	<u>1,620,427</u>	<u>44,597</u>	<u>3,832</u>	<u>964,226</u>	<u>(122,667)</u>	<u>-</u>	<u>-</u>
	1,063,452	-	-	4,500	35,965	(5,285)	(62)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES							
Fund balance (deficit) at beginning of year	1,654,566	-	-	(4,107)	115,563	16,546	3,284
As previously reported	(99,600)	-	-	-	-	-	-
Prior period adjustment	<u>1,554,966</u>	<u>-</u>	<u>-</u>	<u>(4,107)</u>	<u>115,563</u>	<u>16,546</u>	<u>3,284</u>
As restated	\$ 2,618,418	\$ -	\$ -	\$ 393	\$ 151,528	\$ 11,261	\$ 3,222
Fund balance (deficit) at end of year							

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended December 31, 1983			
	Federal Revenue Sharing (2490)	Law Library (2610)	ADD-CAR (2666)	Library (2710)
Revenues				
Grants				
State	\$ -	\$ -	\$103,887	\$ 27,227
Federal	1,071,603	-	-	12,570
Local units	-	-	-	233
Charges for services rendered	-	-	-	7,835
Contributions from private sources	-	-	-	1,444
Fines and forfeitures	-	6,500	-	160,166
Investment income	72,689	-	-	-
Other	20,983	-	-	1,909
	<u>1,165,275</u>	<u>6,500</u>	<u>103,887</u>	<u>211,384</u>
Expenditures				
Current operations				
General County government	698,503	18,827	92,469	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture	-	-	-	448,540
Recreation	-	-	-	-
Highways and streets	-	-	-	-
Capital outlay	497,516	-	9,342	226
	<u>1,196,019</u>	<u>18,827</u>	<u>101,811</u>	<u>448,766</u>
	(30,744)	(12,327)	2,076	(237,382)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	-	12,327	-	223,761
County appropriations - General Fund	(213,909)	-	(2,076)	13,739
Other	(213,909)	(12,327)	(2,076)	237,500
	<u>(244,653)</u>	<u>-</u>	<u>-</u>	<u>118</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
Fund balance (deficit) at beginning of year	1,067,273	-	-	1,713
As previously reported	-	-	-	-
Prior period adjustment	-	-	-	-
As restated	<u>1,067,273</u>	<u>-</u>	<u>-</u>	<u>1,713</u>
Fund balance (deficit) at end of year	\$ <u>822,620</u>	\$ -	\$ -	\$ <u>1,831</u>

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended December 31, 1983				
	EDC Loan Revolving (2860)	Brookhaven Medical Care Facility (2900-3170)	Social Services (2910)	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)
Revenues					
Grants					
State	\$ -	\$ -	\$909,567	\$ 297,535	\$ -
Federal	-	-	-	-	-
Local units	87,000	-	-	-	-
Charges for services rendered	-	4,048,152	-	-	-
Contributions from private sources	-	3,216	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	83,091	27,364	-	-	-
Other	170,091	4,079,802	909,567	297,535	-
		4,079,534			
Expenditures					
Current operations					
General County government	13,581	-	-	-	-
Public safety	-	-	-	-	-
Health	-	4,276,070	913,655	799,714	5,451
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Highways and streets	-	-	-	-	-
Capital outlay	13,581	19,098	-	-	-
	13,581	4,295,168	913,655	799,714	5,451
	156,510	(215,634)	(4,088)	(502,179)	(5,451)
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in (out)	-	498,881	4,088	529,774	5,451
County appropriations - General Fund	(609)	(251,835)	-	(27,595)	-
Other	(609)	247,046	4,088	502,179	5,451
	155,901	31,412	-	-	-
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES					
Fund balance (deficit) at beginning of year	1,179,231	282,403	-	-	-
As previously reported	-	-	-	-	-
Prior period adjustment	1,179,231	282,403	-	-	-
As restated					
Fund balance (deficit) at end of year	\$1,335,132	\$ 313,815	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended December 31, 1983			
	Muskegon County		Economic	Snowmobile
	Veterans Trust (2940)	Development Commission (2960)	Trail Grooming (2964)	
Revenues				
Grants				
State	\$47,599	\$ -	\$ 780	
Federal	-	-	-	
Local units	-	31,317	-	
Charges for services rendered	-	56,000	-	
Contributions from private sources	-	-	-	
Fines and forfeitures	-	-	-	
Investment income	-	-	-	
Other	-	-	-	
	<u>47,599</u>	<u>87,317</u>	<u>780</u>	
Expenditures				
Current operations				
General County government	-	153,557	-	
Public safety	-	-	-	
Health	-	-	-	
Welfare	47,123	-	-	
Culture	-	-	-	
Recreation	-	-	1,328	
Highways and streets	-	2,133	-	
Capital outlay	<u>47,123</u>	<u>155,690</u>	<u>1,328</u>	
	476	(68,373)	(548)	
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	
County appropriations - General Fund	-	68,373	(31)	
Other	-	(68,373)	(31)	
	476	-	(579)	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
Fund balance (deficit) at beginning of year	11,609	-	579	
As previously reported	-	-	-	
Prior period adjustment	11,609	-	579	
As restated				
Fund balance (deficit) at end of year	<u>\$12,085</u>	<u>\$ -</u>	<u>\$ -</u>	

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended September 30, 1983				
	Sheriff Road Patrol (1210)	Community Mental Health (2220)	Substance Abuse Program (2222)	Whitchell Adult Activity (2224)	Cloverville Adult Activity (2225)
Revenues					
Grants					
State	\$ 97,593	\$ 6,461,822	\$ 290,493	\$ 84,601	\$ 126,313
Federal	-	5,000	-	-	-
Local units	-	-	-	-	-
Charges for services rendered	-	178,057	-	-	-
Contributions from private sources	-	80,000	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	117,923	377	-	1,917
Other	-	3,014	3,513	123	-
	<u>97,593</u>	<u>6,845,816</u>	<u>294,383</u>	<u>84,724</u>	<u>128,230</u>
Expenditures					
Current operations					
General County government	102,085	-	-	-	-
Public safety	-	6,693,692	295,493	81,798	124,168
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Highways and streets	-	189,568	70	1,714	2,571
Capital outlay	102,085	6,883,260	295,563	83,512	126,739
	<u>(4,492)</u>	<u>(37,444)</u>	<u>(1,180)</u>	<u>1,212</u>	<u>1,491</u>
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in (out)	4,722	24,343	1,493	-	-
County appropriations - General Fund	(230)	(25,524)	117,997	(1,212)	(1,491)
Other	<u>4,492</u>	<u>(1,181)</u>	<u>119,490</u>	<u>(1,212)</u>	<u>(1,491)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
	-	(38,625)	118,310	-	-
Fund balance (deficit) at beginning of year	-	40,150	(118,310)	-	-
As previously reported	-	-	-	-	-
Prior period adjustment	-	40,150	(118,310)	-	-
As restated	-	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ 1,525	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended September 30, 1983				
	Urban Housing Commission (2432)	Every Woman's Place (2510)	Ridesharing Grant (2543)	Comprehensive Employment Training Act (2740)	
Revenues					
Grants	\$ -	\$227,711	\$17,879	\$ -	\$ 3,509,682
State	-	-	-	-	-
Federal	-	-	-	-	-
Local units	-	-	-	-	-
Charges for services rendered	-	32,446	-	-	-
Contributions from private sources	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	260,157	17,879	-	3,509,682
Expenditures					
Current operations					
General County government	-	-	17,879	-	-
Public safety	-	272,889	-	-	-
Health	-	-	-	-	-
Welfare	705	-	-	-	3,461,315
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Highways and streets	-	-	-	-	-
Capital outlay	705	272,889	17,879	1,074	3,462,389
	(705)	(12,732)	-	-	47,293
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in (out)	-	-	-	-	-
County appropriations - General Fund	79	12,732	-	-	(47,293)
Other	79	(12,732)	-	-	(47,293)
	(626)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
Fund balance (deficit) at beginning of year	626	-	-	-	-
As previously reported	-	-	-	-	-
Prior period adjustment	-	-	-	-	-
As restated	626	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended September 30, 1983				
	Technical	Cross	Tourist	Mental	Educational
	Energy	Lake Perry	Bureau	Health	Linkages
	Analysis	Study	(2962)	Building	(2991)
	(2783)	(2784)		(2970)	
Revenues					
Grants					
State	\$ 9,051	\$ 16,088		\$ -	\$39,418
Federal	-	-		-	-
Local units	-	-		-	-
Charges for services rendered	-	-		137,893	-
Contributions from private sources	-	-		-	-
Fines and forfeitures	-	-		3,221	-
Investment income	-	-		-	-
Other	-	-		-	-
	<u>9,051</u>	<u>16,088</u>		<u>141,114</u>	<u>39,418</u>
Expenditures					
Current operations					
General County government	-	-		-	-
Public safety	-	-		-	-
Health	14,899	-		125,637	39,264
Welfare	-	-		-	-
Culture	-	27,662	122,549	-	-
Recreation	-	-	-	-	-
Highways and streets	-	-	-	-	-
Capital outlay	-	-	-	-	-
	<u>14,899</u>	<u>27,662</u>	<u>122,549</u>	<u>125,637</u>	<u>39,264</u>
	(5,848)	(11,574)	(122,549)	15,477	154
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in (out)					
County appropriations - General Fund					
Other	5,848	11,574	122,549	(34)	(154)
	<u>5,848</u>	<u>11,574</u>	<u>122,549</u>	<u>(34)</u>	<u>(154)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				15,443	-
Fund balance (deficit) at beginning of year	-	-	-	27,887	-
As previously reported	-	-	-	-	-
Prior period adjustment	-	-	-	27,887	-
As restated	-	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ 43,330	\$ -

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - CONTINUED

	Year ended		Total - All Funds
	September 30, 1983	1982	
Revenues			
Grants			
State	\$48,572	\$114,330	\$14,198,709
Federal	-	-	5,025,077
Local units	-	-	583,926
Charges for services rendered	-	-	4,451,906
Contributions from private sources	-	-	319,273
Fines and forfeitures	-	-	124,191
Investment income	-	-	526,665
Other	-	-	38,079
	<u>48,572</u>	<u>114,330</u>	<u>25,267,826</u>
Expenditures			
Current operations			
General County government	-	-	1,032,687
Public safety	-	-	594,714
Health	-	-	14,388,109
Welfare	48,443	107,750	5,021,476
Culture	-	-	437,817
Recreation	-	-	192,546
Highways and streets	-	-	4,974,589
Capital outlay	-	-	759,267
	<u>48,443</u>	<u>107,750</u>	<u>27,401,205</u>
Revenues over (under) expenditures	129	6,580	(2,133,379)
Other financing sources (uses)			
Operating transfers in (out)	-	-	2,878,941
County appropriations - General Fund	(129)	(6,580)	(676,891)
Other	(129)	(6,580)	2,202,050
	-	-	68,671
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			
Fund balance (deficit) at beginning of year	-	-	4,210,342
As previously reported	-	-	-
Prior period adjustment	-	-	-
As restated	-	-	4,210,342
Fund balance (deficit) at end of year	\$ -	\$ -	\$ 4,279,013

County of Muskegon
 Foster Child Care Special Revenue Fund (1110)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1983
 With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$ 48,250	\$ 47,291	\$ (959)	\$ 43,858
State				
Expenditures				
Health	96,500	94,793	1,707	87,742
Revenues over (under) expenditures	(48,250)	(47,502)	748	(43,884)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	48,250	47,502	(748)	43,884
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Child Haven Special Revenue Fund (1120)

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

Year ended December 31, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 86,102	\$ 81,647	\$(4,455)	\$ 94,270
Expenditures				
Health	166,251	164,283	1,968	175,558
Revenues over (under) expenditures	(80,149)	(82,636)	(2,487)	(81,288)
Other financing sources (uses)				
Operating transfers in (out)	86,102	88,589	2,487	88,005
County appropriations - General Fund	(5,953)	(5,953)	-	(6,717)
Other	80,149	82,636	2,487	81,288
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at 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, 1983
 With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$211,522	\$211,522	\$ -	\$209,899
Expenditures				
General County Government	308,051	297,405	10,646	276,020
Capital outlay	-	208	(208)	-
	<u>308,051</u>	<u>297,613</u>	<u>10,438</u>	<u>276,020</u>
Revenues over (under) expenditures	<u>(96,529)</u>	<u>(86,091)</u>	<u>10,438</u>	<u>(66,121)</u>
Other financing sources (uses)				
Operating transfers in (out)	99,282	88,844	(10,438)	69,829
County appropriations - General Fund	<u>(2,753)</u>	<u>(2,753)</u>	-	<u>(3,708)</u>
Other	<u>96,529</u>	<u>86,091</u>	<u>(10,438)</u>	<u>66,121</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$81,007	\$69,510	\$(11,497)	\$75,120
State				
Expenditures				
General County government	89,916	78,171	11,745	81,402
Revenues over (under) expenditures	(8,909)	(8,661)	248	(6,282)
Other financing sources (uses)				
Operating transfers in (out)	9,858	9,610	(248)	7,415
County appropriations - General Fund	(949)	(949)	-	(1,133)
Other	8,909	8,661	(248)	6,282
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 35,550	\$ 43,337	\$ 7,787	\$ 27,462
Expenditures				
Public safety	105,257	101,081	4,176	91,692
Capital outlay	1,995	1,995	-	1,195
	<u>107,252</u>	<u>103,076</u>	<u>4,176</u>	<u>91,887</u>
Revenues over (under) expenditures	(71,702)	(59,739)	11,963	(64,425)
Other financing sources (uses)				
Operating transfers in (out)	74,914	62,951	(11,963)	67,810
County appropriations - General Fund	(3,212)	(3,212)	-	(3,385)
Other	<u>71,702</u>	<u>59,739</u>	<u>(11,963)</u>	<u>64,425</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 72,680	\$ 67,077	\$(5,603)	\$ 47,458
Expenditures				
Public safety	93,318	86,520	6,798	88,766
Capital outlay	13,037	11,431	1,606	-
	106,355	97,951	8,404	88,766
Revenues over (under) expenditures	(33,675)	(30,874)	2,801	(41,308)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	10,584	7,783	(2,801)	26,039
Other	23,091	23,091	-	15,269
	33,675	30,874	(2,801)	41,308
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
County Road Special Revenue Fund (2010)

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

Year ended December 31, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 5,100,000	\$5,337,098	\$237,098	\$4,360,068
Federal	638,246	591,800	(46,446)	221,410
Local units	175,056	177,751	2,695	546,088
Charges for services rendered	-	-	-	11,205
Investment income	145,000	150,322	5,322	140,086
Other	4,000	13,159	9,159	13,120
	<u>6,062,302</u>	<u>6,270,130</u>	<u>207,828</u>	<u>5,291,977</u>
Expenditures				
Highways and streets	6,338,288	5,919,018	419,270	4,974,589
Capital outlay	918,500	908,087	10,413	-
	<u>7,256,788</u>	<u>6,827,105</u>	<u>429,683</u>	<u>4,974,589</u>
Revenues over (under) expenditures	(1,194,486)	(556,975)	637,511	317,388
Other financing sources (uses)				
Operating transfers in (out)	-	30,000	30,000	-
County appropriations - General Fund	1,500,000	1,590,427	90,427	-
Other	<u>1,500,000</u>	<u>1,620,427</u>	<u>120,427</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	305,514	1,063,452	757,938	317,388
Fund balance (deficit) at beginning of year	1,654,566	1,654,566	-	1,337,178
As previously reported	-	(99,600)	(99,600)	-
Prior period adjustment	1,654,566	1,554,966	(99,600)	1,337,178
As restated	<u>1,960,080</u>	<u>\$2,618,418</u>	<u>\$658,338</u>	<u>\$1,654,566</u>
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983			1982 Actual
	Budget	Actual	Variance - favorable (unfavorable)	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Recreation	43,481	44,597	(1,116)	52,436
Capital outlay	596	-	596	-
	<u>44,077</u>	<u>44,597</u>	<u>(520)</u>	<u>52,436</u>
Revenues over (under) expenditures	(44,077)	(44,597)	(520)	(52,436)
Other financing sources (uses)				
Operating transfers in (out)	44,077	44,597	520	52,436
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
 Friend of the Court Special Revenue Fund (2150)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1983
 With Comparative Actual Amounts for Year Ended December 31, 1982

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Charges for services rendered	\$ 42,500	\$ 8,395	\$(34,105)
Expenditures			
General County government	28,410	11,477	16,933
Capital outlay	4,000	750	3,250
	32,410	12,227	20,183
Revenues over (under) expenditures	10,090	(3,832)	(13,922)
Other financing sources (uses)			
Operating transfers in (out)	-	3,967	3,967
County appropriations - General Fund	(135)	(135)	-
Other	(135)	3,832	3,967
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9,955	-	(9,955)
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	\$ 9,955	\$ -	\$ (9,955)

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, 1983
With Comparative Actual Amounts for Year ended December 31, 1982

	1983		Variance - favorable (unfavorable)	Actual
	Budget	Actual		
Revenues				
Grants				
State	\$1,431,529	\$1,353,935	\$(77,594)	\$1,301,325
Federal	20,138	20,138	-	22,224
Charges for services rendered	247,352	259,760	12,408	61,342
Other	1,010	-	(1,010)	(7,417)
	<u>1,700,029</u>	<u>1,633,833</u>	<u>(66,196)</u>	<u>1,377,474</u>
Expenditures				
Health	2,591,357	2,588,963	2,394	2,305,575
Capital outlay	5,115	4,596	519	2,058
	<u>2,596,472</u>	<u>2,593,559</u>	<u>2,913</u>	<u>2,307,633</u>
Revenues over (under) expenditures	(896,443)	(959,726)	(63,283)	(930,159)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	963,377	1,031,160	67,783	981,324
Other	(66,934)	(66,934)	-	(66,797)
	<u>896,443</u>	<u>964,226</u>	<u>67,783</u>	<u>914,527</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	4,500	4,500	(15,632)
Fund balance (deficit) at beginning of year	(4,107)	(4,107)	-	11,525
Fund balance (deficit) at end of year	<u>\$ (4,107)</u>	<u>\$ 393</u>	<u>\$ 4,500</u>	<u>\$ (4,107)</u>

County of Muskegon
Accommodations Tax Special Revenue Fund (2300)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1983
With Comparative Actual Amounts for Year ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Contributions from private sources	\$ 165,000	\$ 170,640	\$ 5,640	\$ 161,376
Investment income	16,000	11,295	(4,705)	17,275
	<u>181,000</u>	<u>181,935</u>	<u>935</u>	<u>178,651</u>
Expenditures				
General County government	25,857	23,303	2,554	20,881
Revenues over (under) expenditures	155,143	158,632	3,489	157,770
Other financing sources (uses)				
Operating transfers in (out)				
Other	(159,118)	(122,667)	36,451	(123,841)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,975)	35,965	39,940	33,929
Fund balance (deficit) at beginning of year	115,563	115,563	-	81,634
Fund balance (deficit) at end of year	<u>\$ 111,588</u>	<u>\$ 151,528</u>	<u>\$39,940</u>	<u>\$ 115,563</u>

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1983

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ -	-	\$ -	\$ (5,565)
Federal	-	-	-	134,079
Investment income	-	-	-	2,583
	-	-	-	<u>131,097</u>
Expenditures				
Health	-	5,285	(5,285)	338,804
	-	(5,285)	(5,285)	<u>(207,707)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	69,950
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(5,285)	(5,285)	(137,757)
Fund balance (deficit) at beginning of year	16,546	16,546	-	154,303
Fund balance (deficit) at end of year	<u>\$16,546</u>	<u>\$11,261</u>	<u>\$(5,285)</u>	<u>\$ 16,546</u>

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Health	-	62	(62)	77
Revenues over (under) expenditures	-	(62)	(62)	(77)
Other financing sources (uses)	-	-	-	-
Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(62)	(62)	(77)
Fund balance (deficit) at beginning of year	3,284	3,284	-	3,361
Fund balance (deficit) at end of year	\$3,284	\$3,222	\$(62)	\$3,284

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
Federal	\$1,052,956	\$1,071,603	\$ 18,647	\$1,058,998
Investment income	100,000	72,689	(27,311)	145,529
Other	20,984	20,983	(1)	-
	<u>1,173,940</u>	<u>1,165,275</u>	<u>(8,665)</u>	<u>1,204,527</u>
Expenditures				
General County government	1,113,525	698,503	415,022	489,640
Capital outlay	539,326	497,516	41,810	639,659
	<u>1,652,851</u>	<u>1,196,019</u>	<u>456,832</u>	<u>1,129,299</u>
Revenues over (under) expenditures	(478,911)	(30,744)	448,167	75,228
Other financing sources (uses)				
Operating transfers in (out)	(394,839)	(213,909)	180,930	(479,480)
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(873,750)	(244,653)	629,097	(404,252)
Fund balance (deficit) at beginning of year	1,067,273	1,067,273	-	1,471,525
Fund balance (deficit) at end of year	<u>\$ 193,523</u>	<u>\$ 822,620</u>	<u>\$629,097</u>	<u>\$1,067,273</u>

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance -- favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Fines and forfeitures	\$ 6,500	\$ 6,500	\$ -	\$ 4,750
Expenditures				
Public safety	16,550	18,827	(2,277)	17,002
Revenues over (under) expenditures	(10,050)	(12,327)	(2,277)	(12,252)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	10,050	12,327	2,277	12,252
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
ADD-CAR Special Revenue Fund (2666)

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

Year ended December 31, 1983

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$158,752	\$103,887	\$(54,865)
Expenditures			
Public safety	146,676	92,469	54,207
Capital outlay	10,000	9,342	658
	156,676	101,811	54,865
Revenues over (under) expenditures	2,076	2,076	-
Other financing sources (uses)			
Operating transfers in (out)			
Other	(2,076)	(2,076)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 27,226	\$ 27,227	\$ 1	\$ 30,494
Federal	12,570	12,570	-	12,670
Local units	575	233	(342)	838
Charges for services rendered	9,768	7,835	(1,933)	6,580
Contributions from private sources	400	1,444	1,044	937
Fines and forfeitures	159,449	160,166	717	119,441
Other	810	1,909	1,099	-
	<u>210,798</u>	<u>211,384</u>	<u>586</u>	<u>170,960</u>
Expenditures				
Culture	454,767	448,540	6,227	437,817
Capital outlay	400	226	174	-
	<u>455,167</u>	<u>448,766</u>	<u>6,401</u>	<u>437,817</u>
Revenues over (under) expenditures	<u>(244,369)</u>	<u>(237,382)</u>	<u>6,987</u>	<u>(266,857)</u>
Other financing sources (uses)				
Operating transfers in (out)	230,799	223,761	(7,038)	257,371
County appropriations - General Fund	13,570	13,739	169	10,287
Other	<u>244,369</u>	<u>237,500</u>	<u>(6,869)</u>	<u>267,658</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		118	118	801
Fund balance (deficit) at beginning of year	1,713	1,713	-	912
Fund balance (deficit) at end of year	<u>\$ 1,713</u>	<u>\$ 1,831</u>	<u>\$ 118</u>	<u>\$ 1,713</u>

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	-	\$ 87,000	\$ 87,000	\$ 20,000
Local units	-	83,091	83,091	109,201
Investment income	-	170,091	170,091	129,201
Expenditures				
General County government	-	13,581	(13,581)	5,642
Revenues over (under) expenditures	-	156,510	156,510	123,559
Other financing sources (uses)	-	(609)	(609)	(23,919)
Operating transfers in (out)				
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,179,231	1,179,231	-	1,079,591
Fund balance (deficit) at beginning of year	1,179,231	1,179,231	-	1,079,591
Fund balance (deficit) at end of year	1,179,231	\$1,335,132	\$155,901	\$1,179,231

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$4,472,838	\$4,048,152	\$(424,686)	\$3,782,438
Contributions from private sources	10,000	3,216	(6,784)	10,862
Investment income	-	27,364	27,364	32,113
Other	450	802	352	448
	<u>4,483,288</u>	<u>4,079,534</u>	<u>(403,754)</u>	<u>3,825,861</u>
Expenditures				
Health	4,729,301	4,276,070	453,231	4,188,202
Capital outlay	25,000	19,098	5,902	13,944
	<u>4,754,301</u>	<u>4,295,168</u>	<u>459,133</u>	<u>4,202,146</u>
Revenues over (under) expenditures	<u>(271,013)</u>	<u>(215,634)</u>	<u>55,379</u>	<u>(376,285)</u>
Other financing sources (uses)				
Operating transfers in (out)	522,927	498,881	(24,046)	646,211
County appropriations - General Fund	(251,914)	(251,835)	79	(250,026)
Other	<u>271,013</u>	<u>247,046</u>	<u>(23,967)</u>	<u>396,185</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	31,412	31,412	19,900
Fund balance (deficit) at beginning of year	282,403	282,403	-	262,503
Fund balance (deficit) at end of year	<u>\$ 282,403</u>	<u>\$ 313,815</u>	<u>\$ 31,412</u>	<u>\$ 282,403</u>

County of Muskegon
Social Services Special Revenue Fund (2910)

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

Year ended December 31, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ -	\$909,567	\$ 909,567	\$954,792
Expenditures				
Health	9,185	913,655	(904,470)	960,355
Revenues over (under) expenditures	(9,185)	(4,088)	5,097	(5,563)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	9,185	4,088	(5,097)	5,563
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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, 1983
 With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$ 284,199	\$ 297,535	\$ 13,336	\$ 290,709
State				
Expenditures				
Health	753,193	799,714	(46,521)	742,022
Revenues over (under) expenditures	(468,994)	(502,179)	(33,185)	(451,313)
Other financing sources (uses)				
Operating transfers in (out)	496,589	529,774	33,185	481,722
County appropriations - General Fund	(27,595)	(27,595)	-	(28,074)
Other	468,994	502,179	33,185	453,648
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	2,335
Fund balance (deficit) at beginning of year	-	-	-	(2,335)
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures	5,500	5,451	49	3,642
Welfare	(5,500)	(5,451)	49	(3,642)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	5,500	5,451	(49)	3,642
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Veterans Trust Special Revenue Fund (2940)

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

Year ended December 31, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$ -	\$47,599	\$ 47,599	\$59,128
State				
Expenditures				
Welfare	-	47,123	(47,123)	51,302
Revenues over (under) expenditures	-	476	476	7,826
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	476	476	7,826
Fund balance (deficit) at beginning of year	11,609	11,609	-	3,783
Fund balance (deficit) at end of year	\$11,609	\$12,085	\$ 476	\$11,609

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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$ 27,000	\$ 31,317	\$ 4,317	\$ 11,530
Contributions from private sources	51,000	56,000	5,000	38,500
Investment income	12,832	-	(12,832)	-
	<u>90,832</u>	<u>87,317</u>	<u>(3,515)</u>	<u>50,030</u>
Expenditures				
General County government	158,096	153,557	4,539	140,835
Capital outlay	500	2,133	(1,633)	3,800
	<u>158,596</u>	<u>155,690</u>	<u>2,906</u>	<u>144,635</u>
Revenues over (under) expenditures	(67,764)	(68,373)	(609)	(94,605)
Other financing sources (uses)				
Operating transfers in (out)	67,764	68,373	609	94,605
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended December 31, 1982

	1983			1982 Actual
	Budget	Actual	Variance - favorable (unfavorable)	
Revenues				
Grants				
State	\$7,200	\$ 780	\$(6,420)	\$ 6,595
Expenditures				
Recreation	7,169	1,328	5,841	7,258
Revenues over (under) expenditures	31	(548)	(579)	(663)
Other financing sources (uses)				
Operating transfers in (out)				
Other	(31)	(31)	-	12,389
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(579)	(579)	11,726
Fund balance (deficit) at beginning of year	579	579	-	(11,147)
Fund balance (deficit) at end of year	\$ 579	\$ -	\$ (579)	\$ 579

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, 1983
 With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$97,593	\$ 97,593	\$ -	\$106,381
Expenditures				
Public safety				
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	97,398	102,085	(4,687)	100,563
County appropriations - General Fund	195	(4,492)	(4,687)	5,818
Other	4,722	4,722	-	-
	(4,917)	(230)	4,687	(5,818)
	(195)	4,492	4,687	(5,818)
	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at 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, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$6,794,174	\$6,461,822	\$(332,352)	\$5,520,372
Federal	5,000	5,000	-	4,527
Charges for services rendered	168,833	178,057	9,224	165,851
Contributions from private sources	80,000	80,000	-	86,000
Investment income	-	117,923	117,923	79,878
Other	1,550	3,014	1,464	10,934
	<u>7,029,557</u>	<u>6,845,816</u>	<u>(203,741)</u>	<u>5,867,562</u>
Expenditures				
Health	7,012,118	6,693,692	318,426	5,824,427
Capital outlay	198,608	189,568	9,040	96,364
	<u>7,210,726</u>	<u>6,883,260</u>	<u>327,466</u>	<u>5,920,791</u>
Revenues over (under) expenditures	(161,169)	(37,444)	123,725	(53,229)
Other financing sources (uses)				
Operating transfers in (out)	186,693	24,343	(162,350)	176,097
County appropriations - General Fund	(25,524)	(25,524)	-	(30,314)
Other	<u>161,169</u>	<u>(1,181)</u>	<u>(162,350)</u>	<u>145,783</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(38,625)	(38,625)	92,554
Fund balance (deficit) at beginning of year	40,150	40,150	-	(52,404)
Fund balance (deficit) at end of year	<u>\$ 40,150</u>	<u>\$ 1,525</u>	<u>\$(38,625)</u>	<u>\$ 40,150</u>

County of Muskegon
Substance Abuse Program Special Revenue Fund (2222)

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

Year ended September 30, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 290,374	\$ 290,493	\$ 119	\$ 512,214
Investment income	3,512	3,513	377	-
Other	<u>293,886</u>	<u>294,383</u>	<u>1</u>	<u>-</u>
			497	<u>512,214</u>
Expenditures				
Health	295,199	295,493	(294)	510,393
Capital outlay	400	70	330	1,176
	<u>295,599</u>	<u>295,563</u>	<u>36</u>	<u>511,569</u>
Revenues over (under) expenditures	<u>(1,713)</u>	<u>(1,180)</u>	<u>533</u>	<u>645</u>
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	2,026	1,493	(533)	11,777
Other	<u>117,997</u>	<u>117,997</u>	<u>-</u>	<u>(645)</u>
	<u>120,023</u>	<u>119,490</u>	<u>(533)</u>	<u>11,132</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	118,310	118,310	-	11,777
Fund balance (deficit) at beginning of year	<u>(118,310)</u>	<u>(118,310)</u>	<u>-</u>	<u>(130,087)</u>
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	<u>\$ (118,310)</u>

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, 1983
 With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$86,678	\$84,601	\$(2,077)	\$73,167
State		123	123	54
Other	<u>86,678</u>	<u>84,724</u>	<u>(1,954)</u>	<u>73,221</u>
Expenditures				
Health	84,705	81,798	2,907	71,714
Capital outlay	761	1,714	(953)	304
	<u>85,466</u>	<u>83,512</u>	<u>1,954</u>	<u>72,018</u>
Revenues over (under) expenditures	1,212	1,212	-	1,203
Other financing sources (uses)				
Operating transfers in (out)	<u>(1,212)</u>	<u>(1,212)</u>	-	<u>(1,203)</u>
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$144,464	\$126,313	\$(18,151)	\$100,557
Investment income	-	1,917	1,917	-
Other	<u>144,464</u>	<u>128,230</u>	<u>(16,234)</u>	<u>100,614</u>
Expenditures				
Health	141,523	124,168	17,355	97,861
Capital outlay	1,450	2,571	(1,121)	1,142
	<u>142,973</u>	<u>126,739</u>	<u>16,234</u>	<u>99,003</u>
Revenues over (under) expenditures	1,491	1,491	-	1,611
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(1,491)</u>	<u>(1,491)</u>	<u>-</u>	<u>(1,611)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$ -	\$ -	\$ -	\$ 5,000
State	-	-	-	5,000
Local units	-	-	-	<u>10,000</u>
Expenditures				
Welfare	-	705	(705)	20,204
Revenues over (under) expenditures	-	(705)	(705)	(10,204)
Other financing sources (uses)				
Operating transfers in (out)	-	79	79	10,830
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(626)	(626)	626
Fund balance (deficit) at beginning of year	626	626	-	-
Fund balance (deficit) at end of year	<u>\$626</u>	<u>\$ -</u>	<u>\$(626)</u>	<u>\$ 626</u>

County 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, 1983
 With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$252,830	\$227,711	\$(25,119)	\$232,297
Contributions from private sources	34,618	32,446	(2,172)	28,286
	287,448	260,157	(27,291)	260,583
Expenditures				
Public safety	306,587	272,889	33,698	270,230
Revenues over (under) expenditures	(19,139)	(12,732)	6,407	(9,647)
Other financing sources (uses)				
Operating transfers in (out)				
Other	19,139	12,732	(6,407)	9,647
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982	
	Budget	Actual		Actual	Actual
Revenues					
Grants	\$ -	\$ 17,879	\$ 17,879	\$ 3,374	
State	-	-	-	11,295	
Federal	-	17,879	17,879	14,669	
Expenditures					
General County government	-	17,879	(17,879)	18,314	
Revenues over (under) expenditures	-	-	-	(3,645)	
Other financing sources (uses)					
Operating transfers in (out)	-	-	-	3,645	
Other	-	-	-	-	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	
Fund balance (deficit) at beginning of year	-	-	-	-	
Fund balance (deficit) at 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, 1983
 With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
Federal	\$3,618,679	\$3,509,682	\$(108,997)	\$3,510,929
Expenditures				
Welfare	3,570,386	3,461,315	109,071	3,449,634
Capital outlay	1,000	1,074	(74)	125
	<u>3,571,386</u>	<u>3,462,389</u>	<u>108,997</u>	<u>3,449,759</u>
Revenues over (under) expenditures	47,293	47,293	-	61,170
Other financing sources (uses)				
Operating transfers in (out)	(47,293)	(47,293)	-	(61,170)
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
 Technical Energy Analysis Special Revenue Fund (2783)

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

Year ended September 30, 1983

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
Federal	\$12,110	\$ 9,051	\$(3,059)
Expenditures			
Health	16,546	14,899	1,647
Revenues over (under) expenditures	(4,436)	(5,848)	(1,412)
Other financing sources (uses)			
Operating transfers in (out)			
Other	4,436	5,848	1,412
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -

County of Muskegon
 Cross Lake Perry Study Special Revenue Fund (2784)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended September 30, 1983

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants	\$ 21,094	\$ 16,088	\$(5,006)
State			
Expenditures			
Recreation	<u>34,594</u>	<u>27,662</u>	<u>6,932</u>
Revenues over (under) expenditures	(13,500)	(11,574)	1,926
Other financing sources (uses)			
Operating transfers in (out)	<u>13,500</u>	<u>11,574</u>	<u>(1,926)</u>
Other			
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
 Tourist Bureau Special Revenue Fund (2962)

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

Period ended September 30, 1983
 With Actual Amounts for Year Ended December 31, 1982

	1983			1982 Actual
	Budget	Actual	Variance - favorable (unfavorable)	
Revenues				
Contributions from private sources	\$ -	\$ -	\$ -	\$ (13,100)
Expenditures				
Recreation	159,000	122,549	36,451	110,602
Revenues over (under) expenditures	(159,000)	(122,549)	36,451	(123,702)
Other financing sources (uses)				
Operating transfers in (out)	159,000	122,549	(36,451)	123,702
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year:	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Mental Health Building Special Revenue Fund (2970)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

Year ended September 30, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$127,848	\$137,893	\$10,045	\$426,140
Investment income	-	3,221	3,221	-
	<u>127,848</u>	<u>141,114</u>	<u>13,266</u>	<u>426,140</u>
Expenditures				
Health	<u>127,814</u>	<u>125,637</u>	<u>2,177</u>	<u>398,236</u>
Revenues over (under) expenditures	34	15,477	15,443	27,904
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(34)</u>	<u>(34)</u>	<u>-</u>	<u>(17)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	15,443	15,443	27,887
Fund balance (deficit) at beginning of year	<u>27,887</u>	<u>27,887</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 27,887</u>	<u>\$ 43,330</u>	<u>\$15,443</u>	<u>\$ 27,887</u>

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, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$40,010	\$39,418	\$(592)	\$45,284
Expenditures				
Welfare	39,856	39,264	592	44,904
Revenues over (under) expenditures	154	154	-	380
Other financing sources (uses)				
Operating transfers in (out)				
Other	(154)	(154)	-	(380)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Musteagon
Older Workers Program Special Revenue Fund (2994)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

Year ended September 30, 1983
With Comparative Actual Amounts for Year Ended September 30, 1982

	1983		Variance - favorable (unfavorable)	1982 Actual
	Budget	Actual		
Revenues				
Grants	\$49,000	\$48,572	\$(428)	\$49,125
State				
Expenditures				
Welfare	48,871	48,443	428	49,002
Revenues over (under) expenditures	129	129	-	123
Other financing sources (uses)				
Operating transfers in (out)	(129)	(129)	-	(123)
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Youth Corp Special Revenue Fund (2996)

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

Year ended September 30, 1983

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants	\$139,500	\$114,330	\$(25,170)
State			
Expenditures			
Welfare	<u>132,920</u>	<u>107,750</u>	<u>25,170</u>
Revenues over (under) expenditures	6,580	6,580	-
Other financing sources (uses)			
Operating transfers in (out)	<u>(6,580)</u>	<u>(6,580)</u>	<u>-</u>
Other			
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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.

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 SHEET

December 31, 1983

ASSETS	Psychiatric Facility (4140)	Public Improvement (4930)	Capital Improvement (4960)	1983	Totals 1982
Cash and cash investments	\$87,186	\$189,847	\$ 95,634	\$ 372,667	\$ 337,374
Accounts receivable	-	12,543	-	12,543	34,925
Other	-	-	-	-	52,808
Due from other funds	-	500,000	300,000	800,000	800,000
Long-term note receivable	<u>\$87,186</u>	<u>\$702,390</u>	<u>\$395,634</u>	<u>\$1,185,210</u>	<u>\$1,225,107</u>
LIABILITIES AND FUND BALANCE					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ 52,808
Accounts payable	-	-	-	-	2,000
Fund balance (deficit)	-	-	-	-	54,808
Reserve for long-term note receivable	-	500,000	300,000	800,000	800,000
Unreserved	-	-	-	-	-
Designated for Brookhaven Medical Care Facility	87,186	202,390	110,977	110,977	110,977
Undesignated	<u>87,186</u>	<u>702,390</u>	<u>395,634</u>	<u>1,185,210</u>	<u>259,322</u>
	<u>\$87,186</u>	<u>\$702,390</u>	<u>\$395,634</u>	<u>\$1,185,210</u>	<u>\$1,170,299</u>
				<u>\$1,185,210</u>	<u>\$1,225,107</u>

County of Muskegon
Capital Projects Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year ended December 31, 1983

	Psychiatric Facility (4140)	Public Improvement (4930)	Capital Improvement (4960)	1983	Totals 1982
Revenues					
Grants	-	-	-	-	-
State	-	34,057	-	34,057	1,843
Investment income	-	<u>34,057</u>	-	<u>34,057</u>	<u>52,942</u>
					<u>54,785</u>
Expenditures					
Capital outlay	2,057	-	-	2,057	63,024
Interest expense	-	-	-	-	(56,740)
Other services and charges	11,402	2,052	3,635	17,089	112,935
	<u>13,459</u>	<u>2,052</u>	<u>3,635</u>	<u>19,146</u>	<u>119,219</u>
Revenues over (under) expenditures	(13,459)	32,005	(3,635)	14,911	(64,434)
Other financing sources					
Operating transfer (to) from other funds	-	-	-	-	52,575
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(13,459)	32,005	(3,635)	14,911	(11,859)
Fund balance (deficit) at beginning of year	100,645	670,385	399,269	1,170,299	1,191,326
Equity transfer (to) from other funds	-	-	-	-	(9,168)
Fund balance (deficit) at end of year	<u>\$ 87,186</u>	<u>\$702,390</u>	<u>\$395,634</u>	<u>\$1,185,210</u>	<u>\$1,170,299</u>

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 account for the construction of improvements to the existing water supply system in the City of Roosevelt Park.

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.

City of Muskegon Extension (8838)--to account for the construction of sewer extensions in the City of Muskegon.

County of Muskegon
Special Assessment Funds

COMBINING BALANCE SHEET

December 31, 1983

	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)
ASSETS				
Cash and cash investments	\$ -	\$ 34,164	\$ 1,389,169	\$ 285,665
Accounts receivable	-	1,282	46,073	3,495
Grants receivable	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Drain assessments receivable	-	-	-	-
Current	2,034	-	-	-
Special assessments receivable	-	-	-	-
Current	225,000	30,000	150,000	200,000
Deferred	225,000	180,000	4,900,000	2,650,000
	<u>\$324,586</u>	<u>\$ 245,446</u>	<u>\$ 6,487,242</u>	<u>\$ 3,139,160</u>
	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	91,419	-
Accounts payable	629	-	-	-
Accrued liabilities	-	210,000	5,050,000	3,050,000
Bonds payable	-	180,000	4,900,000	2,850,000
Deferred revenue	629	390,000	10,041,419	5,900,000
	<u>323,957</u>	<u>(144,554)</u>	<u>(3,554,177)</u>	<u>(2,760,840)</u>
Fund balance (deficit)	<u>\$324,586</u>	<u>\$ 245,446</u>	<u>\$ 6,487,242</u>	<u>\$ 3,139,160</u>

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Assessment Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

ASSETS	Muskegon County Sewage Collection System No. 1 Series II (8713)	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)
Cash and cash investments	\$ 341,172	\$ 315,071	\$ -	\$ 32,824	\$ 217,016
Accounts receivable	12,165	11,332	-	1,207	8,363
Grants receivable	-	-	-	-	-
Federal	-	-	-	-	-
State	-	-	-	-	-
Drain assessments receivable	-	-	-	-	-
Current	-	-	-	-	-
Special assessments receivable	50,000	50,000	27,225	25,000	10,000
Current	1,900,000	900,000	108,875	375,000	1,090,000
Deferred	<u>2,303,337</u>	<u>1,276,403</u>	<u>136,100</u>	<u>434,031</u>	<u>1,325,379</u>
	\$ -	\$ -	\$ 95,360	\$ -	\$ -
	1,950,000	950,000	-	400,000	1,100,000
Bonds payable	1,900,000	900,000	-	375,000	1,090,000
Deferred revenue	<u>3,850,000</u>	<u>1,850,000</u>	<u>204,235</u>	<u>775,000</u>	<u>2,190,000</u>
	(1,546,663)	(573,597)	(68,135)	(340,969)	(864,621)
Fund balance (deficit)	<u>\$ 2,303,337</u>	<u>\$ 1,276,403</u>	<u>\$ 136,100</u>	<u>\$ 434,031</u>	<u>\$ 1,325,379</u>

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -
Accounts payable	-
Accrued liabilities	-
Bonds payable	1,950,000
Deferred revenue	1,900,000
	<u>3,850,000</u>
	(1,546,663)
Fund balance (deficit)	<u>\$ 2,303,337</u>

County of Muskegon
Special Assessment Funds
COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	City of Muskegon Extension (8838)	Totals
ASSETS	1983	1982
Cash and cash investments	\$ 1,419,029	\$ 5,547,353
Accounts receivable	96,671	1,986
Grants receivable	35,936	211
Federal	-	103,439
State	-	2,034
Drain assessments receivable	-	2,034
Current	50,000	1,622,225
Special assessments receivable	1,450,000	34,036,100
Deferred	\$ 3,051,636	\$ 41,313,348
	\$ 95,360	\$ 130,642
	49,238	84,056
	30,444	31,073
	1,500,000	35,695,000
	1,450,000	33,786,100
	3,029,682	69,696,380
	21,954	(28,383,032)
	\$ 42,688,776	\$ 41,313,348
	\$ 42,688,776	\$ 41,313,348

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ 95,360	\$ 130,642
Accounts payable	256,182	84,056
Accrued liabilities	31,073	35,695,000
Bonds payable	35,600,000	33,786,100
Deferred revenue	33,828,875	69,696,380
	69,811,490	(28,383,032)
Fund balance (deficit)	(27,122,714)	\$ 41,313,348
	21,954	\$ 41,313,348
	\$ 42,688,776	\$ 41,313,348

County of Muskegon
Special Assessment Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Year ended December 31, 1983

		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)
Revenues	\$				
Grants in aid of construction					
Federal	-	-	-	-	-
State	-	-	-	-	-
Special assessments	27,234	30,000	150,000	200,000	200,000
Investment income	866	3,112	121,933	5,292	5,292
Other	<u>28,100</u>	<u>33,112</u>	<u>1,288</u>	<u>273,221</u>	<u>205,292</u>
Expenditures					
Engineering and construction costs					
Other	37,840	-	104,396	-	-
	<u>37,840</u>	<u>127</u>	<u>104,696</u>	<u>5,250</u>	<u>5,250</u>
Revenues over (under) expenditures	(9,740)	32,985	168,525	200,042	200,042
Operating transfers (to) from other funds	<u>12,899</u>	<u>-</u>	<u>(18)</u>	<u>-</u>	<u>-</u>
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	3,159	32,985	168,507	200,042	200,042
Fund balance (deficit) at beginning of year	<u>320,798</u>	<u>(177,539)</u>	<u>(3,722,684)</u>	<u>(2,960,882)</u>	<u>(2,960,882)</u>
Fund balance (deficit) at end of year	<u>\$323,957</u>	<u>\$ (144,554)</u>	<u>\$ (3,554,177)</u>	<u>\$ (2,760,840)</u>	<u>\$ (2,760,840)</u>

County of Muskegon
Special Assessment Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - CONTINUED

Year ended December 31, 1983

	Muskegon County Sewage Collection and Disposal System No. 1 Series II (8713)	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)
Revenues					
Grants in aid of construction					
Federal	\$ -	\$ -	\$ -	\$ -	\$ 438,535
State	-	-	-	-	-
Special assessments	50,000	50,000	27,225	25,000	10,000
Investment income	31,010	28,644	8,166	2,987	21,513
Other	-	-	-	-	-
	<u>81,010</u>	<u>78,644</u>	<u>35,391</u>	<u>27,987</u>	<u>470,048</u>
Expenditures					
Engineering and construction costs					
Other	200	200	9	22	377,729
	<u>200</u>	<u>200</u>	<u>100</u>	<u>100</u>	<u>57,061</u>
	<u>200</u>	<u>200</u>	<u>109</u>	<u>122</u>	<u>434,790</u>
Revenues over (under) expenditures	80,810	78,444	35,282	27,865	35,258
Operating transfers (to) from other funds	-	-	-	-	(362)
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	80,810	78,444	35,282	27,865	34,896
Fund balance (deficit) at beginning of year	(1,627,473)	(652,041)	(103,417)	(368,834)	(899,517)
Fund balance (deficit) at end of year	<u>\$(1,546,663)</u>	<u>\$(573,597)</u>	<u>\$ (68,135)</u>	<u>\$(340,969)</u>	<u>\$(864,621)</u>

County of Muskegon
Special Assessment Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - CONTINUED

Year ended December 31, 1983

		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)
Revenues					
Grants in aid of construction					
Federal	\$	36,969	-	-	\$ 241,972
State	-	2,464	-	-	-
Special assessments	15,000	75,000	200,000	75,000	500,000
Investment income	2,366	67,790	61,907	7,998	90,463
Other	-	-	75	-	91,718
		<u>17,366</u>	<u>261,982</u>	<u>82,998</u>	<u>924,153</u>
Expenditures					
Engineering and construction costs					
Other	63	685	504,877	804	376,934
	165	404	2,168	-	6,077
	<u>228</u>	<u>1,089</u>	<u>507,045</u>	<u>804</u>	<u>383,011</u>
Revenues over (under) expenditures	17,138	181,134	(245,063)	82,194	541,142
Operating transfers (to) from other funds	-	(8)	(155)	-	(8)
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	17,138	181,126	(245,218)	82,194	541,134
Fund balance (deficit) at beginning of year	(240,188)	(1,143,824)	(8,203,613)	(2,486,086)	(6,117,732)
Fund balance (deficit) at end of year	<u>\$(223,050)</u>	<u>\$(962,698)</u>	<u>\$(8,448,831)</u>	<u>\$(2,403,892)</u>	<u>\$(5,576,598)</u>

County of Muskegon
Special Assessment Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - CONTINUED

Year ended December 31, 1983

	City of Muskegon Extension (8838)	1983	Totals 1982
Revenues			
Grants in aid of construction			
Federal	\$ 82,282	\$ 799,758	\$ 1,017,965
State	-	2,464	53,885
Special assessments	50,000	1,457,225	1,387,225
Investment income	123,812	604,227	669,198
Other	-	93,947	33,635
	<u>256,094</u>	<u>2,957,621</u>	<u>3,161,908</u>
Expenditures			
Engineering and construction costs	232,749	1,598,268	3,267,789
Other	1,371	111,363	99,362
	<u>234,120</u>	<u>1,709,631</u>	<u>3,367,151</u>
Revenues over (under) expenditures	21,974	1,247,990	(205,243)
Operating transfers (to) from other funds	(20)	12,328	(1,645)
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	21,954	1,260,318	(206,888)
Fund balance (deficit) at beginning of year	-	(28,383,032)	(28,176,144)
Fund balance (deficit) at end of year	<u>\$ 21,954</u>	<u>\$(27,122,714)</u>	<u>\$(28,383,032)</u>

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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.

Northside Water (5910)--established for the connections and continued maintenance and operation of a water system for approximately two hundred users.

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 SHEET

December 31, 1983

	Forest Management (5410)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
ASSETS					
CURRENT ASSETS					
Cash and cash investments	\$ -	\$ -	\$ 81,897	\$ -	\$ 221,534
Accounts receivable	-	59,067	39,185	19,123	60,279
Inventories	-	50,973	-	-	-
Prepaid expenses	-	-	-	3,412	59,558
Restricted assets available for debt service	-	-	-	-	-
Total current assets	-	110,040	121,082	22,535	341,371
PROPERTY AND EQUIPMENT - AT COST					
In service					
Land	-	-	-	2,311,720	-
Land improvements	-	284,802	26,024	2,417,358	-
Lagoons	-	-	-	-	-
Buildings	-	3,096	3,096	1,897,415	-
Machinery and equipment	-	180,343	117,667	371,977	1,620,417
Wastewater collection and distribution system	-	-	-	-	-
Capitalized interest and engineering costs	-	18,196	-	-	-
Less accumulated depreciation	-	488,437	146,787	6,998,470	1,620,417
	-	(317,692)	(69,493)	(3,000,155)	(496,752)
	-	168,745	77,294	3,998,315	1,123,665
Construction in progress	-	168,745	77,294	3,998,315	1,123,665
RESTRICTED ASSETS	-	-	-	-	-
OTHER ASSETS	-	-	-	-	-
	\$ -	\$ 278,785	\$ 198,376	\$ 4,020,850	\$ 1,465,036

County of Muskegon
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	Forest Management (5410)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Cash overdraft	\$ -	\$226,467	\$ -	\$ 52,162	\$ -
Current portion of long-term debt	-	-	-	-	-
Accounts payable	-	57	681	24,233	11,999
Advances payable	-	-	-	2,433	194,483
Accrued liabilities	-	4,827	6,535	25,134	36,636
Total current liabilities	-	<u>231,351</u>	<u>7,216</u>	<u>103,962</u>	<u>243,118</u>
LONG-TERM DEBT	-	-	-	-	-
DEFERRED REVENUE	-	-	<u>163,585</u>	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION	-	-	-	-	-
Capital contributed	-	-	-	6,766,124	1,717,115
Less - accumulated amortization	-	-	-	(2,849,236)	(495,197)
	-	-	-	<u>3,916,888</u>	<u>1,221,918</u>
RETAINED EARNINGS (DEFICIT)					
Reserved	-	-	27,575	-	-
Unreserved	-	<u>47,434</u>	-	-	-
	-	<u>47,434</u>	<u>27,575</u>	-	-
	\$ -	<u>\$278,785</u>	<u>\$198,376</u>	<u>\$ 4,020,850</u>	<u>\$ 1,465,036</u>

County of Muskegon
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	Muskegon County Wastewater Management System - Number One (5920)		Totals	
	Northside Water (5910)	1983	1982	
ASSETS				
CURRENT ASSETS				
Cash and cash investments	\$96,298	\$ 2,033,127	\$ 2,432,856	\$ 2,792,061
Accounts receivable	3,315	1,943,937	2,124,906	823,880
Inventories	-	123,633	174,606	934,801
Prepaid expenses	-	3,339	66,339	70,638
Restricted assets available for debt service	-	818,271	818,271	574,438
Total current assets	99,613	4,922,337	5,616,978	5,195,818
PROPERTY AND EQUIPMENT - AT COST				
In service	-	6,671,389	8,983,109	8,930,503
Land improvements	-	1,664,761	4,392,945	4,248,781
Lagoons	-	9,517,671	9,517,671	9,517,671
Buildings	-	1,587,321	3,490,928	3,486,923
Machinery and equipment	-	2,890,479	5,180,883	5,549,965
Wastewater collection and distribution system	-	16,949,096	18,949,096	18,949,096
Capitalized interest and engineering costs	-	3,342,316	3,360,512	3,328,499
Less accumulated depreciation	-	44,623,033	53,875,144	54,011,438
Construction in progress	-	(12,188,516)	(16,072,608)	(14,446,677)
	-	32,434,517	37,802,536	39,563,761
	-	3,117,488	3,117,488	1,853,636
	-	35,552,005	40,920,024	41,418,397
RESTRICTED ASSETS	-	1,297,887	1,297,887	1,272,938
OTHER ASSETS	-	71,627	71,627	85,287
	\$99,613	\$ 41,843,856	\$ 47,906,516	\$ 47,972,440

County of Muskegon
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals	1983	1982
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Cash overdraft	\$ -	\$ -	\$ -	278,629	442,976
Current portion of long-term debt	-	804,437	-	804,437	730,760
Accounts payable	-	150,342	-	187,312	365,439
Advances payable	-	8,100	-	205,016	111,286
Accrued liabilities	311	730,015	311	803,458	808,142
Total current liabilities	311	1,692,894	311	2,278,852	2,458,603
LONG-TERM DEBT	-	14,657,360	-	14,657,360	16,175,867
DEFERRED REVENUE	-	-	-	163,585	206,858
CONTRIBUTIONS IN AID OF CONSTRUCTION					
Capital contributed	-	34,536,921	-	43,020,160	42,631,085
Less - accumulated amortization	-	(11,745,150)	-	(15,089,583)	(13,748,943)
	-	22,791,771	-	27,930,577	28,882,142
RETAINED EARNINGS (DEFICIT)					
Reserved	99,302	1,393,271	99,302	1,420,846	596,088
Unreserved	99,302	1,308,560	99,302	1,455,296	(347,118)
	\$99,613	\$ 41,843,856	\$99,613	\$ 47,906,516	\$ 47,972,440

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF OPERATIONS

Year ended December 31, 1983

	Forest Management (5410)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Operating revenues					
Charges for services	\$ -	\$343,491	\$138,904	\$ 437,536	\$ 203,782
Farm sales	-	<u>343,491</u>	<u>138,904</u>	<u>437,536</u>	<u>203,782</u>
Operating expenses					
Salaries and fringe benefits	1,229	75,317	76,466	250,870	462,628
Supplies and other operating expenses	37	69,409	41,970	277,940	455,172
Depreciation and amortization	-	253,637	23,274	108,981	325,565
	<u>1,266</u>	<u>398,363</u>	<u>141,710</u>	<u>637,791</u>	<u>1,243,365</u>
Operating income (loss)	<u>(1,266)</u>	<u>(54,872)</u>	<u>(2,806)</u>	<u>(200,255)</u>	<u>(1,039,583)</u>
Other income (expenses)					
Operating subsidies	-	-	-	-	740,899
User fees for debt service	(29)	(18,943)	-	(5,409)	-
Interest expense	350	-	6,394	-	15,338
Other (net)	<u>321</u>	<u>(18,943)</u>	<u>6,394</u>	<u>(5,409)</u>	<u>756,237</u>
Net income (loss) before operating transfers	(945)	(73,815)	3,588	(205,664)	(283,346)
Operating transfers (to) from other funds	<u>1,839</u>	<u>(5,827)</u>	<u>(3,588)</u>	<u>108,131</u>	<u>(41,996)</u>
NET INCOME (LOSS)	894	(79,642)	-	(97,533)	(325,342)
Transfer of depreciation and amortization to contributions in aid of construction	-	-	-	102,699	325,342
Net income (loss) transferred to retained earnings	\$ 894	\$ (79,642)	\$ -	\$ 5,166	\$ -

County of Muskegon
Enterprise Funds

COMBINING STATEMENTS OF OPERATIONS - CONTINUED

Year ended December 31, 1983

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
			1983
			1982
Operating revenues			
Charges for services	\$35,877	\$4,329,479	\$5,489,069
Farm sales	-	1,907,830	1,907,830
	<u>35,877</u>	<u>6,237,309</u>	<u>7,396,899</u>
Operating expenses			
Salaries and fringe benefits	3,296	1,372,552	2,242,358
Supplies and other operating expenses	18,028	3,265,131	4,127,687
Depreciation and amortization	-	1,271,952	1,983,409
	<u>21,324</u>	<u>5,909,635</u>	<u>8,353,454</u>
Operating income (loss)	<u>14,553</u>	<u>327,674</u>	<u>(956,555)</u>
Other income (expenses)			
Operating subsidies	-	-	740,899
User fees for debt service	-	1,384,882	1,384,882
Interest expense	8,136	(699,696)	(724,077)
Other (net)	<u>8,136</u>	<u>127,223</u>	<u>157,441</u>
		<u>812,409</u>	<u>1,559,145</u>
Net income (loss) before operating transfers	22,689	1,140,083	602,590
Operating transfers (to) from other funds	<u>76,613</u>	<u>(70,160)</u>	<u>65,012</u>
NET INCOME (LOSS)	99,302	1,069,923	667,602
Transfer of depreciation and amortization to contributions in aid of construction	-	1,177,835	1,605,876
Net income (loss) transferred to retained earnings	<u>\$99,302</u>	<u>\$2,247,758</u>	<u>\$2,273,478</u>
			<u>\$ 519,327</u>

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF RETAINED EARNINGS AND
CONTRIBUTIONS IN AID OF CONSTRUCTION

Year ended December 31, 1983

	Forest Management (5410)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Retained earnings (deficit) at beginning of year	\$ (894)	\$ 127,076	\$ 27,575	\$ (5,166)	\$ -
Net income (loss) transferred to retained earnings	894	(79,642)	-	5,166	-
Transfer (to) from contributions in aid of construction	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-
Retained earnings (deficit) at end of year	\$ -	\$ 47,434	\$ 27,575	\$ -	\$ -
STATEMENTS OF CONTRIBUTIONS IN AID OF CONSTRUCTION					
Contributions in aid of construction at beginning of year	\$ -	\$ -	\$ -	\$ 3,939,419	\$ 1,654,781
Current year contributions	-	-	-	80,168	41,098
Transfer (to) from retained earnings	-	-	-	-	-
Retirements - net	-	-	-	-	(148,619)
Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	-	-	(102,699)	(325,342)
Contributions in aid of construction at end of year	\$ -	\$ -	\$ -	\$ 3,916,888	\$ 1,221,918

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF RETAINED EARNINGS AND CONTRIBUTIONS
IN AID OF CONSTRUCTION - CONTINUED

Year ended December 31, 1983

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	1983	Totals	1982
Retained earnings (deficit) at beginning of year	\$ -	\$ 100,379	\$ 248,970	\$	\$ (228,587)
Net income (loss) transferred to retained earnings	99,302	2,247,758	2,273,478	519,327	519,327
Transfer (to) from contributions in aid of construction	-	353,694	353,694	(50,938)	(50,938)
Equity transfer (to) from other funds	-	-	-	9,168	9,168
Retained earnings (deficit) at end of year	<u>\$99,302</u>	<u>\$ 2,701,831</u>	<u>\$ 2,876,142</u>	<u>\$</u>	<u>\$ 248,970</u>

STATEMENTS OF CONTRIBUTIONS IN
AID OF CONSTRUCTION

Contributions in aid of construction at beginning of year	\$ -	\$23,287,942	\$28,882,142	\$27,780,842
Current year contributions	-	1,035,358	1,156,624	2,631,739
Transfer (to) from retained earnings	-	(353,694)	(353,694)	50,938
Retirements - net	-	-	(148,619)	-
Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	(1,177,835)	(1,605,876)	(1,581,377)
Contributions in aid of construction at end of year	<u>\$ -</u>	<u>\$22,791,771</u>	<u>\$27,930,577</u>	<u>\$28,882,142</u>

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1983

	Forest Management (5410)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Sources of working capital					
From operations	\$894	\$ (79,642)	\$ -	\$ (97,533)	\$ (325,342)
Net income (loss) for the year					
Charges to operations not using working capital	-	253,637	23,274	108,981	325,565
Depreciation and amortization					
Working capital provided from (used for) operations	894	173,995	23,274	11,448	223
Contributions and transfers in aid of construction	-	-	-	80,168	41,098
Retirement (transfer) of property and equipment	-	-	-	74,954	-
Issuance of long-term debt	-	-	-	-	-
Transfer of equity	-	-	-	-	-
Increase in deferred revenue	-	-	20,280	-	-
Total working capital provided	894	173,995	43,554	166,570	41,321
Applications of working capital					
Additions to property and equipment	-	11,252	-	205,111	39,671
Increase in restricted assets	-	-	-	-	-
Decrease in long-term debt	-	-	-	-	-
Decrease in deferred revenue	-	-	-	-	-
Total working capital used	-	11,252	-	205,111	39,671
INCREASE (DECREASE) IN WORKING CAPITAL	\$894	\$162,743	\$43,554	\$ (38,541)	\$ 1,650

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1983

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1983	1983	1982
Sources of working capital			
From operations			
Net income (loss) for the year	\$99,302	\$1,069,923	\$ 667,602
Charges to operations not using working capital	-	-	\$(1,062,050)
Depreciation and amortization	-	1,271,952	1,983,409
Working capital provided from (used for) operations	99,302	2,341,875	2,651,011
Contributions and transfers in aid of construction	-	1,206,664	1,327,930
Retirement (transfer) of property and equipment	-	79,347	154,301
Issuance of long-term debt	-	-	4,450,867
Transfer of equity	-	-	9,168
Increase in deferred revenue	-	-	20,280
Total working capital provided	99,302	3,627,886	4,153,522
Applications of working capital			
Additions to property and equipment	-	1,689,568	1,945,602
Increase in restricted assets	-	24,949	24,949
Decrease in long-term debt	-	1,518,507	1,518,507
Decrease in deferred revenue	-	63,553	63,553
Total working capital used	-	3,296,577	3,552,611
INCREASE (DECREASE) IN WORKING CAPITAL	\$99,302	\$ 331,309	\$ 600,911
			\$ 3,742,757

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1983

	Forest Management (5410)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Changes in components of working capital					
Increase (decrease) in current assets	\$ -	\$ -	\$22,028	\$ -	\$ 46,754
Cash and cash investments	-	(3,047)	22,532	(33,566)	(33,089)
Accounts receivable	-	-	-	-	-
Inventories	-	-	-	-	(4,299)
Prepaid expenses	-	-	-	-	-
Restricted assets available for debt service	-	(3,047)	44,560	(33,566)	9,366
(Increase) decrease in current liabilities					
Cash overdraft	493	159,206	-	4,648	-
Current portion of long-term debt	-	5,760	-	-	-
Accounts payable	-	1,006	(510)	(9,208)	90,821
Advances payable	401	(182)	(496)	2,331	(96,061)
Accrued liabilities	894	165,790	(1,006)	(4,975)	(7,716)
	\$894	\$162,743	\$43,554	\$(38,541)	\$ 1,650
INCREASE (DECREASE) IN WORKING CAPITAL					

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1983

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1983	1982	1982
Changes in components of working capital			
Increase (decrease) in current assets			
Cash and cash investments	\$96,298	\$ (524,285)	\$2,607,769
Accounts receivable	3,315	1,344,881	(701,284)
Inventories	-	(760,195)	743,496
Prepaid expenses	-	-	(85,820)
Restricted assets available for debt service	99,613	243,833	(298,625)
		307,234	2,265,536
(Increase) decrease in current liabilities			
Cash overdraft	-	-	1,699,142
Current portion of long-term debt	-	(79,437)	(194,393)
Accounts payable	-	96,018	(77,097)
Advances payable	-	-	165,399
Accrued liabilities	(311)	10,494	(115,830)
	(311)	27,075	1,477,221
INCREASE (DECREASE) IN WORKING CAPITAL	\$99,302	\$ 331,309	\$3,742,757

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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 (6169, 6170, 6171, 6172, 6173)--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.

Equipment Revolving (6660)--to account for revenues collected on equipment leased to user departments of the County. The fund is self-sustaining with the revenues generated to be used for replacement of broken and outdated equipment.

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET

December 31, 1983

	1979	1980	1981	1982	1983
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)
ASSETS	Drain Revolving (6010)	Drain Revolving (6170)	Drain Revolving (6171)	Drain Revolving (6172)	Drain Revolving (6173)
CURRENT ASSETS					
Cash and cash investments	\$ 8,000	\$2,924,034	\$2,242,462	\$ 6,133,855	\$ 2,840
Accounts receivable	13,500	100,749	214,344	202,180	-
Current portion of delinquent taxes receivable	-	493,839	2,456,114	2,678,911	(2,721)
Current portion of interest and penalties receivable on delinquent taxes	-	202,475	695,526	375,048	-
Due from other funds	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets available for debt service	-	-	1,000,000	-	-
Total current assets	21,500	3,721,097	6,608,446	9,389,994	119
PROPERTY AND EQUIPMENT - AT COST	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-
DELINQUENT TAXES RECEIVABLE	-	-	527,696	3,274,225	-
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	244,374	458,391	-
LONG-TERM NOTE RECEIVABLE	-	-	-	-	-
	\$21,500	\$3,721,097	\$7,380,516	\$13,122,610	\$ 119

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

LIABILITIES AND EQUITY

	1979 Drain Revolving (6010)	1979 Delinquent Tax Revolving (6169)	1980 Delinquent Tax Revolving (6170)	1981 Delinquent Tax Revolving (6171)	1982 Delinquent Tax Revolving (6172)	1983 Delinquent Tax Revolving (6173)
CURRENT LIABILITIES						
Current portion of tax anticipation notes payable	\$ -	\$ -	\$2,500,000	\$3,000,000	\$ 4,600,000	\$ -
Accounts payable	-	-	112,500	371,250	387,562	-
Accrued interest payable	-	-	-	-	-	-
Accrued insurance claims	-	-	-	-	-	-
Total current liabilities	-	-	2,612,500	3,371,250	4,987,562	-
LONG-TERM DEBT						
Tax anticipation notes payable	21,500	-	-	3,000,000	6,700,000	-
Advances from General Fund	21,500	-	-	3,000,000	6,700,000	-
RETAINED EARNINGS						
Reserved	-	635,543	1,108,597	1,000,000	-	-
Unreserved	-	635,543	1,108,597	1,009,266	1,435,048	119
	\$21,500	\$635,543	\$3,721,097	\$7,380,516	\$13,122,610	\$119

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	ASSETS		Totals	
	1983	1982	1983	1982
CURRENT ASSETS				
Cash and cash investments	\$18,600	\$16,922	\$14,377,835	\$11,184,643
Accounts receivable	2,887	-	657,903	1,872
Current portion of delinquent taxes receivable	-	-	5,626,143	4,462,475
Current portion of interest and penalties receivable on delinquent taxes	-	-	1,273,049	1,097,391
Due from other funds	-	-	68,999	362
Prepaid expenses	-	-	113,304	109,415
Inventories	27,005	-	27,005	22,010
Restricted assets available for debt service	-	-	1,000,000	1,000,000
Total current assets	48,492	16,922	23,144,238	17,878,168
PROPERTY AND EQUIPMENT - AT COST				
Machinery and equipment	-	59,948	59,948	-
Less accumulated depreciation	-	(1,234)	(1,234)	-
	-	58,714	58,714	-
DELINQUENT TAXES RECEIVABLE	-	-	3,801,921	3,794,577
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	702,765	657,018
LONG-TERM NOTE RECEIVABLE	-	-	200,000	200,000
	\$48,492	\$75,636	\$27,907,638	\$22,529,763

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	1983	1982
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Current portion of tax anticipation notes payable	\$ -	\$ -	\$ -	\$10,100,000	\$ 7,650,000
Accounts payable	2,555	-	451,569	454,124	145,568
Accrued interest payable	-	-	-	871,312	820,831
Accrued insurance claims	-	-	397,798	397,798	412,264
Total current liabilities	2,555	-	849,367	11,823,234	9,028,663
LONG-TERM DEBT					
Tax anticipation notes payable	-	-	-	9,700,000	8,500,000
Advances from General Fund	30,000	75,000	-	126,500	51,500
	30,000	75,000	-	9,826,500	8,551,500
RETAINED EARNINGS					
Reserved	-	636	200,000	1,200,636	1,200,000
Unreserved	15,937	-	1,852,758	5,057,268	3,749,600
	15,937	636	2,052,758	6,257,904	4,949,600
	48,492	\$75,636	\$2,902,125	\$27,907,638	\$22,529,763

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF REVENUES, EXPENSES
AND OPERATING TRANSFERS

Year ended December 31, 1983

	1979	1980	1981	1982	1983
	Drain Revolving (6010)	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)
Operating revenues	\$ -	\$ (2,317)	\$ 90,376	\$ 632,588	\$ 119
Interest and penalties on delinquent taxes	-	-	-	-	-
Intragovernmental revenues	-	-	-	-	-
Other	-	3,160	20,899	2,110	-
	-	<u>843</u>	<u>111,275</u>	<u>634,698</u>	<u>119</u>
Operating expenses	-	-	-	-	-
Salaries and fringes	-	-	2,982	-	-
Supplies and other operating expenses	-	-	-	3,156	-
Cost of materials used	-	-	-	-	-
Insurance benefits and claims	-	-	-	-	-
Insurance premiums	-	23,682	351,334	944,564	-
Interest expenses	-	-	-	-	-
Depreciation	-	<u>23,682</u>	<u>354,316</u>	<u>947,720</u>	<u>209,018</u>
Operating income (loss)	-	(22,839)	(243,041)	(313,022)	119
Operating transfers (to) from other funds	-	-	-	-	-
Investment income	-	99,840	263,638	257,603	-
NET INCOME (LOSS)	\$ -	\$ <u>77,001</u>	\$ <u>20,597</u>	\$ <u>(55,419)</u>	\$ <u>1,434,881</u>

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF REVENUES, EXPENSES
AND OPERATING TRANSFERS - CONTINUED

Year ended December 31, 1983

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals	
				1983	1982
Operating revenues				\$1,917,130	\$1,860,349
Interest and penalties on delinquent taxes		\$ -	\$ -	3,001,523	1,363,555
Intragovernmental revenues	\$ 229,701	1,944	2,769,878	127,611	28,853
Other	-	-	101,442	5,046,264	3,252,757
	<u>229,701</u>	<u>1,944</u>	<u>2,871,320</u>		
Operating expenses				77,759	70,454
Salaries and fringes		-	77,759	82,681	80,541
Supplies and other operating expenses	1,408	74	62,797	212,356	227,592
Cost of materials used	212,356	-	-	532,943	629,120
Insurance benefits and claims	-	-	532,943	2,956,644	1,212,234
Insurance premiums	-	-	2,956,644	1,516,334	1,295,769
Interest expense	-	-	-	1,234	-
Depreciation	-	1,234	-	5,379,951	3,515,710
	<u>213,764</u>	<u>1,308</u>	<u>3,630,143</u>		
Operating income (loss)	15,937	636	(758,823)	(333,687)	(262,953)
Operating transfers (to) from other funds	-	-	856,694	856,694	931,234
Investment income	-	-	216,681	1,285,297	1,200,367
NET INCOME (LOSS)	<u>\$ 15,937</u>	<u>\$ 636</u>	<u>\$ 314,552</u>	<u>\$1,808,304</u>	<u>\$1,868,648</u>

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF RETAINED EARNINGS

Year ended December 31, 1983

	1979	1980	1981	1982	1983
Drain Revolving (6010)	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)
Retained earnings at beginning of year	\$ -	\$1,058,542	\$1,088,000	\$1,064,685	\$ 167
Net income (loss)	-	77,001	20,597	(55,419)	1,434,881
Equity transfer to General Fund	-	(500,000)	-	-	-
Retained earnings at end of year	\$ -	\$ 635,543	\$1,108,597	\$1,009,266	\$1,435,048

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF RETAINED EARNINGS - CONTINUED

Year ended December 31, 1983

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals
	1983	1983	1983	1982
Retained earnings at beginning of year	\$ -	\$ -	\$1,738,206	\$ 4,223,859
Net income (loss)	15,937	636	314,552	1,868,648
Equity transfer to General Fund	-	-	-	(1,142,907)
Retained earnings at end of year	<u>\$15,937</u>	<u>\$636</u>	<u>\$2,052,758</u>	<u>\$ 4,949,600</u>

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1983

	1979	1980	1981	1982	1983
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)
Sources of working capital					
From operations					
Net income (loss) for the year	\$ -	\$ 20,597	\$ (55,419)	\$ 1,434,881	\$ 119
Charges to operations not using working capital					
Depreciation	-	-	-	-	-
Working capital provided from (used for) operations	77,001	20,597	(55,419)	1,434,881	119
Issuance of tax anticipation notes	-	-	-	11,300,000	-
Decrease in delinquent taxes receivable	-	574,339	2,692,542	7,036,747	-
Increase in long-term advance from General Fund	-	-	-	-	-
Total working capital provided	77,001	594,936	2,637,123	19,771,628	119
Applications of working capital					
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	(206,764)	(205,880)	458,391	-
Settlement of delinquent taxes with other governmental units	-	-	-	10,310,972	-
Residual equity transfer to General Fund	500,000	-	-	-	-
Decrease in long-term debt	-	2,500,000	3,000,000	4,600,000	-
Decrease in long-term advance from General Fund	-	-	-	-	-
Additions to property and equipment	-	-	-	-	-
Total working capital used	500,000	2,293,236	2,794,120	15,369,363	-
INCREASE (DECREASE) IN WORKING CAPITAL	\$ (422,999)	\$ (1,698,300)	\$ (156,997)	\$ 4,402,265	\$ 119

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1983

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals
	1983	1983	1983	1982
Sources of working capital				
From operations				
Net income (loss) for the year	\$15,937	\$ 636	\$314,552	\$ 1,808,304
Charges to operations not using working capital	-	1,234	-	1,234
Depreciation	-	-	-	-
Working capital provided from (used for) operations	15,937	1,870	314,552	1,808,648
Issuance of tax anticipation notes	-	-	-	10,000,000
Decrease in delinquent taxes receivable	-	-	-	8,182,632
Increase in long-term advance from General Fund	-	75,000	-	-
Total working capital provided	15,937	76,870	314,552	20,051,280
Applications of working capital				
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	-	232,018
Settlement of delinquent taxes with other governmental units	-	-	-	9,375,592
Residual equity transfer to General Fund	-	-	-	1,142,907
Decrease in long-term debt	-	-	-	7,650,000
Decrease in long-term advance from General Fund	-	59,948	-	20,000
Additions to property and equipment	-	59,948	-	-
Total working capital used	-	59,948	-	18,420,517
INCREASE (DECREASE) IN WORKING CAPITAL	\$15,937	\$16,922	\$314,552	\$ 1,630,763

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1983

	1979	1980	1981	1982	1983
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)
Changes in components of working capital					
Increase (decrease) in current assets					
Cash and cash investments	\$(13,440)	\$ (229,939)	\$(2,035,423)	\$ 6,129,905	\$ 2,840
Accounts receivable	13,500	100,749	214,344	202,180	(2,721)
Current portion of delinquent taxes receivable	-	(344,258)	218,322	2,682,694	-
Current portion of interest and penalties receivable on delinquent taxes	-	(140,921)	245,272	375,048	-
Due from other funds	(60)	-	-	-	-
Prepaid expenses	-	-	-	-	-
Inventories	-	-	-	-	-
Restricted assets available for debt service	-	-	-	-	-
	<u>(1,585,823)</u>	<u>(1,823,300)</u>	<u>(1,357,485)</u>	<u>9,389,827</u>	<u>119</u>
(Increase) decrease in current liabilities					
Current portion of tax anticipation notes payable	1,150,000	-	1,000,000	(4,600,000)	-
Accounts payable	743	-	488	-	-
Accrued interest payable	12,081	125,000	200,000	(387,562)	-
Accrued insurance claims	<u>1,162,824</u>	<u>125,000</u>	<u>1,200,488</u>	<u>(4,987,562)</u>	<u>-</u>
	\$ (422,999)	\$ (1,698,300)	\$ (156,997)	\$ 4,402,265	\$ 119
INCREASE (DECREASE) IN WORKING CAPITAL					

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1983

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals	1983	1982
Changes in components in working capital						
Increase (decrease) in current assets	\$ 9,531	\$16,922	\$ 451,733	\$ 3,193,192	\$ 399,041	(16,898)
Cash and cash investments	1,426	-	85,539	653,310	(16,898)	
Accounts receivable	-	-	-	1,166,389	855,851	
Current portion of delinquent taxes receivable	-	-	-	-	-	-
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	175,658	385,391	
Due from other funds	-	-	68,697	68,637	77	
Prepaid expenses	-	-	3,889	3,889	109,415	
Inventories	4,995	-	-	4,995	(15,199)	
Restricted assets available for debt service	-	-	-	-	1,000,000	
	<u>15,952</u>	<u>16,922</u>	<u>609,858</u>	<u>5,266,070</u>	<u>2,717,678</u>	
(Increase) decrease in current liabilities						
Current portion of tax anticipation notes payable	(15)	-	(309,772)	(2,450,000)	(670,000)	
Accounts payable	-	-	-	(308,556)	(5,632)	
Accrued interest payable	-	-	-	(50,481)	(294,531)	
Accrued insurance claims	(15)	-	14,466	14,466	(116,752)	
	<u>(15)</u>	<u>-</u>	<u>(295,306)</u>	<u>(2,794,571)</u>	<u>(1,086,915)</u>	
INCREASE (DECREASE) IN WORKING CAPITAL	\$15,937	\$16,922	\$ 314,552	\$ 2,471,499	\$ 1,630,763	

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TRUST AND AGENCY FUNDS

Labor Management Program (2961)--to account for monies received from various employers who provide funding for this program, the purpose of which is to improve productivity and the quality of work life by assisting in the establishment of good labor-management relationships.

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 designated program.

Wiener Property (7180)--to account for annuity payments paid to Mrs. Wiener in conjunction with the purchase of property sold to the County located on Muskegon Lake.

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.

Emergency Medical System (7970)--to account for monies received by various local hospitals and ambulance services for the purpose of maintaining emergency medical equipment used by all participants, and the expenditures related to the use of the equipment.

County of Muskegon
Trust and Agency Funds
COMBINING BALANCE SHEET
December 31, 1983

Nonexpendable Trust Fund	Expendable Trust Funds			
	Wiener Property (7180)	Labor Management Program (2961)	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)
\$ 98,000	\$2,903	\$18,059	\$59,610	
30,134	-	110	1,705	
<u>\$128,134</u>	<u>\$2,903</u>	<u>\$18,169</u>	<u>\$61,315</u>	

ASSETS

Cash and cash investments
Accounts receivable

LIABILITIES AND FUND BALANCE

Cash overdraft
Accounts payable
Accrued liabilities
Undistributed taxes
Current
 Delinquent
Due to State of Michigan
Long-term advance from General Fund
Fines and fees due to local municipalities
and libraries
Trust deposits
Unallocated receipts

Fund balance
 Designated for annuity payments
 Designated for perpetual care
Unreserved - Undesignated

County of Muskegon
Trust and Agency Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1983

ASSETS	Agency Funds					Totals	
	Trust and Agency (7010)	Cooperative Extension Trust (7160)	Library Penal Fine (7210)	Emergency Medical System (7970)	1983	1982	
Cash and cash investments	\$1,248,433	\$6,425	\$135,611	\$ -	\$1,569,041	\$1,597,460	
Accounts receivable	43,046	-	3,752	4,630	83,377	24,030	
	<u>\$1,291,479</u>	<u>\$6,425</u>	<u>\$139,363</u>	<u>\$4,630</u>	<u>\$1,652,418</u>	<u>\$1,621,490</u>	
	\$ -	\$ -	\$ -	\$4,383	\$ 4,383	\$ 6,586	
	-	-	-	247	247	19	
	-	-	-	-	226	227	
Current	523,210	-	-	-	523,210	807,684	
Delinquent	81,252	-	-	-	81,252	60,512	
Due to State of Michigan	324,491	-	-	-	324,491	275,192	
Long-term advance from General Fund	-	-	-	-	100,000	-	
Fines and fees due to local municipalities and libraries	9,511	-	-	-	9,511	8,422	
Trust deposits	183,669	-	-	-	183,669	167,887	
Unallocated receipts	169,346	6,425	139,363	-	315,134	220,691	
	<u>1,291,479</u>	<u>6,425</u>	<u>139,363</u>	<u>4,630</u>	<u>1,542,123</u>	<u>1,547,220</u>	
Fund balance	-	-	-	-	28,134	-	
Designated for annuity payments	-	-	-	-	79,484	71,736	
Designated for perpetual care	-	-	-	-	2,677	2,534	
Unreserved - Undesignated	-	-	-	-	110,295	74,270	
	<u>\$1,291,479</u>	<u>\$6,425</u>	<u>\$139,363</u>	<u>\$4,630</u>	<u>\$1,652,418</u>	<u>\$1,621,490</u>	

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ -	\$ -	\$4,383	\$ 4,383	\$ 6,586
Accounts payable	-	-	-	247	247	19
Accrued liabilities	-	-	-	-	226	227
Undistributed taxes	-	-	-	-	-	-
Current	523,210	-	-	-	523,210	807,684
Delinquent	81,252	-	-	-	81,252	60,512
Due to State of Michigan	324,491	-	-	-	324,491	275,192
Long-term advance from General Fund	-	-	-	-	100,000	-
Fines and fees due to local municipalities and libraries	9,511	-	-	-	9,511	8,422
Trust deposits	183,669	-	-	-	183,669	167,887
Unallocated receipts	169,346	6,425	139,363	-	315,134	220,691
	<u>1,291,479</u>	<u>6,425</u>	<u>139,363</u>	<u>4,630</u>	<u>1,542,123</u>	<u>1,547,220</u>
Fund balance	-	-	-	-	28,134	-
Designated for annuity payments	-	-	-	-	79,484	71,736
Designated for perpetual care	-	-	-	-	2,677	2,534
Unreserved - Undesignated	-	-	-	-	110,295	74,270
	<u>\$1,291,479</u>	<u>\$6,425</u>	<u>\$139,363</u>	<u>\$4,630</u>	<u>\$1,652,418</u>	<u>\$1,621,490</u>

County of Muskegon
 Nonexpendable Trust and Expendable Trust Funds
 COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
 Year ended December 31, 1983

	Expendable Trust Funds					Totals	
	Nonexpendable Trust Fund	Labor Management Program (2961)	Cemetery Trust (7110)	Care Facility Endowment (7150)	Medical	1983	1982
Operating revenues							
Contributions from private sources	\$30,000	\$36,791	\$ -	\$ -	\$ -	\$ 66,791	\$30,638
Investment income	30,134	-	1,210	6,874	8,218	8,218	8,351
	<u>30,134</u>	<u>36,791</u>	<u>1,210</u>	<u>6,874</u>	<u>75,009</u>	<u>75,009</u>	<u>38,989</u>
Operating expenses	2,000	36,648	336	-	-	38,984	33,298
	<u>28,134</u>	<u>143</u>	<u>874</u>	<u>6,874</u>	<u>36,025</u>	<u>36,025</u>	<u>5,691</u>
NET INCOME							
Fund balance (deficit) at beginning of year	-	2,534	17,295	54,441	74,270	74,270	68,579
Fund balance (deficit) at end of year	<u>\$28,134</u>	<u>\$ 2,677</u>	<u>\$18,169</u>	<u>\$61,315</u>	<u>\$110,295</u>	<u>\$110,295</u>	<u>\$74,270</u>

County of Muskegon
 Nonexpendable Trust Fund
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 Year ended December 31, 1983

Wiener Property
(7180)

Sources of working capital
 Operations - net income
 Long-term advance from General Fund

\$ 28,134
100,000

NET INCREASE IN WORKING CAPITAL

\$128,134

Changes in components of working capital
 Increase (decrease) in current assets
 Cash and cash investments
 Accounts receivable

\$ 98,000
30,134

NET INCREASE IN WORKING CAPITAL

\$128,134

County of Muskegon
Agency Funds

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

December 31, 1983

	Balance January 1, 1983	Additions	Deductions	Balance December 31, 1983
TRUST AND AGENCY FUND				
ASSETS				
Cash and cash investments	\$1,430,307	\$44,688,747	\$44,870,621	\$1,248,433
Accounts receivable	18,217	121,545	96,716	43,046
	<u>\$1,448,524</u>	<u>\$44,810,292</u>	<u>\$44,967,337</u>	<u>\$1,291,479</u>
LIABILITIES				
Undistributed taxes				
Current	\$ 807,684	\$28,475,735	\$28,760,209	\$ 523,210
Delinquent	60,512	843,002	822,262	81,252
Due to State of Michigan	275,192	3,363,636	3,314,337	324,491
Fines and fees due to local municipalities	8,422	440,156	439,067	9,511
and libraries	168,660	749,657	734,648	183,669
Trust deposits	128,054	18,087,610	18,046,318	169,346
Unallocated receipts				
	<u>\$1,448,524</u>	<u>\$51,959,796</u>	<u>\$52,116,841</u>	<u>\$1,291,479</u>
COOPERATIVE EXTENSION TRUST				
ASSETS				
Cash and cash investments	\$ 5,565	\$ 13,742	\$ 12,882	\$ 6,425
LIABILITIES				
Unallocated receipts	\$ 5,565	\$ 13,752	\$ 12,892	\$ 6,425
LIBRARY PENAL FINE FUND				
ASSETS				
Cash and cash investments	\$ 87,072	\$ 265,371	\$ 216,832	\$ 135,611
Accounts receivable	-	8,924	5,172	3,752
	<u>\$ 87,072</u>	<u>\$ 274,295</u>	<u>\$ 222,004</u>	<u>\$ 139,363</u>
LIABILITIES				
Unallocated receipts	\$ 87,072	\$ 269,122	\$ 216,831	\$ 139,363

County of Muskegon
Agency Funds

STATEMENT OF CHANGES IN ASSETS AND LIABILITIES -
CONTINUED

December 31, 1983

	Balance January 1, 1983	Additions	Deductions	Balance December 31, 1983
EMERGENCY MEDICAL SYSTEM				
ASSETS				
Accounts receivable	\$ 5,813	\$ 10,563	\$ 11,746	\$ 4,630
LIABILITIES				
Cash overdraft	\$ 6,586	\$ 10,316	\$ 12,519	\$ 4,383
Accounts payable	-	247	-	247
Trust deposits	(773)	11,149	10,376	-
	\$ 5,813	\$ 21,712	\$ 22,895	\$ 4,630

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 CHANGES IN GENERAL FIXED ASSETS
 BY SOURCES
 December 31, 1983

	Balance December 31, 1982	Additions	Deductions	Balance December 31, 1983
General fixed assets				
Land	\$ 1,242,923	\$ 123,649	\$ -	\$ 1,366,572
Land improvements	85,993	2,717	-	88,710
Buildings and improvements	19,389,088	1,030,332	1,189,075	19,230,345
Equipment	6,504,217	1,467,333	308,649	7,662,901
Total general fixed assets	<u>\$27,222,221</u>	<u>\$2,624,031</u>	<u>\$1,497,724</u>	<u>\$28,348,528</u>
Investments in general fixed assets				
Capital projects funds				
General obligation bonds	\$ 8,264,806	\$ 18,863	\$ -	\$ 8,283,669
State grants	6,683,355	1,149,212	36,008	7,796,559
Federal grants	7,101,542	1,360,867	1,271,789	7,190,620
General fund revenues	2,969,786	87,126	181,910	2,875,002
Special revenue funds revenues	2,202,732	7,963	8,017	2,202,678
Total investment in general fixed assets	<u>\$27,222,221</u>	<u>\$2,624,031</u>	<u>\$1,497,724</u>	<u>\$28,348,528</u>

County of Muskegon

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

December 31, 1983

Function and Activity	Land	Land Improvements	Buildings and Improvements	Machinery and Equipment	Total
General County government					
Control					
Legislative	\$ -	\$ -	\$ -	\$ 12,850	\$ 12,850
Judicial	-	-	442,230	339,550	781,780
Total control	-	-	442,230	352,400	794,630
Staff agencies					
Finance	-	-	-	44,071	44,071
Administrative and board	429,456	4,888	3,895,832	18,861	4,349,037
Records and reporting	-	-	-	157,210	157,210
Planning	-	-	-	2,809	2,809
Personnel	-	-	-	19,511	19,511
Prosecution investigation	-	-	-	88,834	88,834
General County	-	-	-	113,296	113,296
Community services	-	-	-	57,605	57,605
Drains and public works	-	-	-	44,848	44,848
Internal services	-	-	-	590,602	590,602
Total staff agencies	429,456	4,888	3,895,832	1,137,647	5,467,823
Total general County government	429,456	4,888	4,338,062	1,490,047	6,262,453
Highways and Streets	582,542	-	2,619,206	3,835,882	7,037,630
Public safety					
Police protection	-	-	2,373,171	483,184	2,856,355
Animal protection	-	13,147	350,882	48,645	412,674
Marine safety	-	-	-	13,962	13,962
Total public safety	-	13,147	2,724,053	545,791	3,282,991
Health	25,000	2,772	4,648,911	728,495	5,405,178
Welfare	-	-	4,371,134	601,019	4,972,153
Culture	-	-	273,047	443,916	716,963
Recreation	329,574	67,903	255,932	17,751	671,160
Total general fixed assets allocated to functions	\$1,366,572	\$88,710	\$19,230,345	\$7,662,901	\$28,348,528

County of Muskegon

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

December 31, 1983

Function and Activity	Balance December 31, 1982	Additions	Deductions	Balance December 31, 1983
General County government				
Control				
Legislative	\$ 15,408	\$ 486	\$ 3,044	\$ 12,850
Judicial	760,201	248,704	227,125	781,780
Total control	<u>775,609</u>	<u>249,190</u>	<u>230,169</u>	<u>794,630</u>
Staff agencies				
Finance	46,185	9,739	11,853	44,071
Administrative and board	4,239,343	536,568	426,874	4,349,037
Records and reporting	152,036	28,589	23,415	157,210
Planning	5,068	333	2,592	2,809
Personnel	19,298	3,099	2,886	19,511
Prosecution investigation	86,850	2,117	133	88,834
General County	94,251	36,659	17,614	113,296
Community services	28,583	32,805	3,783	57,605
Drains and public works	21,098	32,785	9,035	44,848
Internal services	569,282	140,952	119,632	590,602
Total staff agencies	<u>5,261,994</u>	<u>823,646</u>	<u>617,817</u>	<u>5,467,823</u>
Total general County government	<u>6,037,603</u>	<u>1,072,836</u>	<u>847,986</u>	<u>6,262,453</u>
Highways and streets	6,134,175	903,455	-	7,037,630
Public safety				
Police protection	2,955,495	70,379	169,519	2,856,355
Animal protection	409,132	7,957	4,415	412,674
Marine safety	2,530	11,432	-	13,962
Total public safety	<u>3,367,157</u>	<u>89,768</u>	<u>173,934</u>	<u>3,282,991</u>
Health	5,172,267	251,961	19,050	5,405,178
Welfare	5,299,464	129,080	456,391	4,972,153
Culture	712,499	4,827	363	716,963
Recreation	499,056	172,104	-	671,160
Total general fixed assets	<u>\$27,222,221</u>	<u>\$2,624,031</u>	<u>\$1,497,724</u>	<u>\$28,348,528</u>

County of Muskegon

GENERAL FUND EXPENDITURES BY FUNCTION*

Ten years ended December 31, 1983
(Unaudited)

Year ended December 31	Legislative	Judicial	General County Government	Public safety	Health	Welfare	Cultural	Recreation	Other	Total
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
1983	178,784	3,016,326	4,298,268	3,384,382	2,679,333	182,531	344,238	30,000	7,440	14,121,302

*Includes operating transfers to other funds.

County of Muskegon

SUMMARY OF GENERAL FUND REVENUES

AND RESIDUAL EQUITY TRANSFER

Ten years ended December 31, 1983
(Unaudited)

Year ended December 31	Taxes	Licenses and permits	Fines and forfeits	Use of money and property	Inter-governmental revenue	Current services	Sales	Reimbursements	Miscellaneous	Refunds	Totals	Residual equity transfer*
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
1983	8,685,861	34,859	305,108	813,887	1,713,797	914,174	940,186	460,277	-	-	13,868,149	500,000

* 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 1983 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, 1983
(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
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	7,927,744	6,774,270	85.45	490,257	7,264,527	91.63	663,217	8.37
1983	7,974,180	*	*	*	*	*	*	*

* Tax collections are not received from other local units until after December 31, 1983 and are not delinquent until March 1, 1984.

County of Muskegon

PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS

Ten years ended December 31, 1983
(Unaudited)

Year ended December 31	City and villages	Intermediate and Special Education School District		County	TAX RATES		
		City and villages	Special Education School District		County	Township and Community College	Total
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		
1983	7.73	39.01	6.40	3.83	56.97		
					TAX LEVIES		
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		
1983	9,938,512	50,168,930	8,231,412	4,928,024	73,266,878		

County of Muskegon

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

Ten years ended December 31, 1983
(Unaudited)

Year ended December 31	Real property		Personal property	Total* equalized value
	Assessed	Equalized	Assessed and equalized	
1974	\$ 505,266,988	\$ 533,098,150	\$148,426,479	\$ 681,524,62
1975	559,308,348	576,100,250	169,822,235	745,922,485
1976	601,192,906	615,014,685	95,503,808	710,518,49
1977	659,393,469	662,558,834	99,424,319	761,983,157
1978	703,403,074	716,326,993	102,482,161	818,809,154
1979	802,083,336	828,973,386	111,323,413	940,296,79
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	1,193,056,92
1982	1,110,316,361	1,141,598,578	138,012,301	1,279,610,87
1983	1,134,281,394	1,134,175,764	151,982,343	1,286,158,107

* 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 eight fiscal years
(Unaudited)

	<u>New commercial construction value</u>	<u>New residential construction value</u>	<u>Bank deposits</u>	<u>True cash property value</u>
1976	\$13,242,751	\$45,795,953	\$56,920,723	\$1,230,029,370
1977	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
1983	5,192,174	5,860,867	90,481,249	2,268,351,528

County of Muskegon

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

Ten years ended December 31, 1983
(Unaudited)

Year ended December 31	Population	Equalized value	Net bonded debt	Ratio of bonded debt to equalized value	Net bonded debt per capita
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	156,960**	1,053,811,830	-	-	-
1981	156,960	1,193,056,925	-	-	-
1982	156,960	1,279,610,879	3,500,000 ^{M/H}	.27	22.30
1983	156,960	1,286,158,107	3,425,000 "	.27	21.82

* Based on 1970 census

** Based on 1980 census

County of Muskegon

STATEMENT OF DIRECT AND OVERLAPPING DEBT

December 31, 1983
(Unaudited)

	<u>Net debt outstanding</u>	<u>Percentage applicable to this governmental unit</u>	<u>Share of debt</u>
County at large	\$ 4,925,000	100%	\$ 4,925,000
Tax anticipation notes	19,800,000	100	19,800,000
School districts	20,779,097	97	20,155,724
Cities and villages	6,050,000	100	6,050,000
Townships	750,000	100	750,000
County issued bonds paid by local municipalities	50,575,000	100	50,575,000
Muskegon Community College and Intermediate School Districts	<u>23,385</u>	100	<u>23,385</u>
	<u>\$102,902,482</u>		<u>\$102,279,109</u>

County of Muskegon
STATEMENT OF LEGAL DEBT MARGIN

December 31, 1983
(Unaudited)

State equalized value		<u>\$1,286,158,107</u>
Debt limit 10 percent of equalized value		\$ 128,615,811
Amount of debt applicable to debt limit		
Total bonded debt	\$74,405,834	
Other debt	<u>1,536,797</u>	
	75,942,631	
Less assets available for debt retirement	<u>59,017,436</u>	
Total amount of debt applicable to debt limit		<u>16,925,195</u>
Legal debt margin		<u>\$ 111,690,616</u>

County of Muskegon

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

Ten years ended December 31, 1983
(Unaudited)

<u>Fiscal year</u>	<u>Principal*</u>	<u>Interest</u>	<u>Total debt service</u>	<u>Total general expenditures</u>	<u>Ratio of debt service to general expenditures</u>
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
1983	75,000	337,050	412,050	11,573,838	4

* 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, 1983
(Unaudited)

<u>Fiscal year</u>	<u>Current assessments due</u>	<u>Current assessments collected</u>	<u>Ratio of collections to amount due</u>	<u>Total outstanding assessments</u>
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
1983	1,407,225	1,407,225	100	35,536,100

County of Muskegon

REVENUE BOND COVERAGE

Ten years ended December 31, 1983
(Unaudited)

Fiscal year	Gross revenue	Direct operating expenses	Net revenue available for debt service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1974	Not available						
1975	Not available						
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
1983	2,059,020	1,153	2,057,867	725,000	1,061,801	1,786,801	1.15

County of Muskegon

COMBINED SCHEDULE OF ANNUAL PRINCIPAL REQUIREMENTS FOR

BONDED DEBT OUTSTANDING AT DECEMBER 31, 1983

(Unaudited)

Year Ending December 31	Sewer	Water	General Obligation	Delinquent Tax Bonds	Act 51 Debt	Annual Principal Requirement	Cumulative Principal Due Every 5 Years	Percent
1984	\$ 1,805,000	\$ 375,000	\$ 75,000	\$10,100,000		\$12,355,000		
1985	2,055,000	375,000	75,000	6,750,000	\$ 54,945	9,309,945		
1986	2,205,000	430,000	75,000	2,950,000	58,395	5,718,395		
1987	2,355,000	435,000	100,000		62,340	2,952,340		
1988	2,605,000	440,000	100,000		66,840	3,211,840	\$33,547,520	44.8%
1989	2,680,000	440,000	100,000		72,000	3,292,000		
1990	2,955,000	490,000	100,000		77,775	3,622,775		
1991	3,100,000	690,000	100,000		84,225	3,974,225		
1992	3,175,000	725,000	125,000		91,335	4,116,335		
1993	2,725,000	725,000	125,000		99,330	3,674,330	52,227,185	69.7
1994	2,825,000	725,000	125,000		108,270	3,783,270		
1995	2,225,000	295,000	125,000		118,995	2,763,995		
1996	2,325,000	320,000	125,000		130,725	2,900,725		
1997	2,400,000	330,000	125,000		143,610	2,998,610		
1998	1,125,000	330,000	150,000		157,830	1,762,830	66,436,615	88.7
1999	975,000	330,000	150,000		173,385	1,628,385		
2000	975,000	330,000	150,000			1,455,000		
2001	850,000	330,000	150,000			1,330,000		
2002	850,000	335,000	150,000			1,335,000		
2003	250,000	335,000	150,000			735,000		
2004	250,000	35,000	175,000			460,000		
2005	-	35,000	175,000			210,000		
2006	-	35,000	175,000			210,000		
2007	-	35,000	175,000			210,000		
2008-2012	-	180,000	350,000			530,000	74,540,000	99.5
2013-2017	-	200,000	-			200,000		
2018-2021	-	160,000	-			160,000	74,900,000	100.0
Total								
principal outstanding	\$40,710,000	\$9,465,000	\$3,425,000	\$19,800,000	\$1,500,000	\$74,900,000		
No. of Issues Outstanding	(10)	(4)	(1)	(3)	(1)			

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE

December 31, 1983
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Auto Fleet Insurance Indiana Group	01-023-414	05/01/83 05/01/84	\$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	AL-11652	11/19/83 11/19/84	6,000.00	Covers Airport Operation	Bodily Injury, Property Damage, Contractual Liability, Personal Injury Liability: \$10,000,000 limit. Premises Medical Pay: \$500/\$25,000. Ground Hangarkeepers Liability: \$250,000/\$500,000.
Aircraft Insurance United States Fire Ins.	AP-11-115389-3	11/19/83 11/19/84	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	03/07/83 03/07/84	5,087.82	Boiler and machinery	Based on Statement of Values of \$36,245,190. Repair and replacement. \$5,000 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 annual maximum per participant.
Depositors Forgery Lumberman's Mutual	IF268-886	01/01/83 01/01/84	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	02/01/83 02/01/84	54.00 per employee	Long-term disability.	Benefit: \$275 per month. 60-day waiting period. 52 weeks benefits.
Employee Fidelity Bonds Lumberman's Mutual	1F 268-887	01/01/83 01/01/84	315.00	Covers Undersheriff and Deputies	\$5,000 limit per employee for faithful performance.

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED

December 31, 1983
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Employee Fidelity Bonds Lumberman's Mutual	2F 262-746	03/16/83 03/01/84	\$ 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	03/07/83 03/07/84	21,690.18	Fire and extended coverage including Grain Center, Northside Water Project.	Based on Statement of Values of \$36,245,190. Repair and replacement. \$5,000 deductible each incident.
General Liability Guaranty National	SP 1611604	01/20/83 01/20/84	30,600.00	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	01/20/83 01/20/84	15,608.00	Umbrella coverage over Employer's liability, General Liability and Auto Liability.	\$5,000,000 per occurrence. Retained limit: \$10,000. Includes Brookhaven, Child Haven, and CMH in addition to General County.
Brookhaven Combined General Liability/Fire and Extended Coverage Houston General	5MP948318	09/01/83 09/01/84	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. Covered by \$5,000,000 umbrella.
Law Library	Risk assumed by County				
Library Contents Hartford Group	81-SLP-620008	02/01/83 02/01/84	2,320.00	Library contents	Limit: \$500 any one article; aggregate limit: \$37,268. Deductible: \$100.
Library Inland Marine Hartford Group		02/01/83 02/01/84	260.00	Specific equipment	Specified amount per each item. Audio-visual equipment.
Mental Health Comprehensive Great American Surplus Lines	3CL 19014	10/01/83 10/02/84	2,244.00	Comprehensive general liability and hospital professional liability.	Bodily injury \$500,000 each occurrence. Property damage \$500,000 each occurrence. Professional liability \$500,000. Covered by \$5,000,000 umbrella.

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED

December 31, 1983
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Money and Security Bonds Lumberman's Mutual	IB 510 741	01/01/83 01/01/84	\$ 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	05/08/83 05/08/84	108.00	Brookhaven patient trust bond	
Named Position Public Official Bonds Lumberman's Mutual	1S 268 885	01/01/83 01/01/84	560.00	Covers elected officials plus selected employees.	Individual bonds of various amounts.
Notary Bonds	County assumes risk.				
Position Fidelity Schedule Bond - Lumberman's Mutual	1S 071 238	11/01/83 11/01/84	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	03/01/83 03/01/84	175.00	Death benefit covers travel	\$100,000 each accident; \$500,000 aggregate.
Tax Collection Bonds American Motorists Insurance Company	3SM 071 329	12/01/83 04/15/84	3,211.00	Bonding of Municipal Treasurers who collect taxes.	Percentage of tax rolls.
Transit Insurance Transit Casualty Co.	EA-78-37-13	09/30/83 09/30/84	64,385.00	Bus fleet coverage	Collision auto physical damage based on stated value with 10% reduction per year. Deductible: \$500. Comprehensive liability \$1,000,000 per occurrence. No deductible. Uninsured motorists \$20,000 each person, \$40,000 each accident.
Updyke Building Indiana Insurance	45-584-898	10/26/83 10/26/84	1,205.00	Fire and extended coverage	\$140,000 fire and extended coverage ACV. (VMM excluded). \$100 deductible.
Wastewater Fly Ash Disposal Surety Bond American Manufacturers Mutual Insurance Co.	1SE 070 283	03/17/83 03/17/84	472.50	Surety bond required to obtain license from DNR.	\$108,000 Type III Bond
Wastewater Solid Waste Surety Bond American Manufacturers Mutual Insurance Co.	OSE 067 843	03/01/83 03/01/84	245.00	Surety bond required to obtain license from DNR.	\$56,000 for 14 acres Type II Bond
Workers' Compensation General Accident Insurance Co.	PC-100627	07/01/83 07/01/84	23,923.00	Excess workers' compensation coverage.	Specific coverage for losses in excess of \$150,000 to a limit of \$5,000,000. Aggregate \$2,000,000. Employer's liability: \$500,000. \$5,000,000 umbrella over employer's liability.

County of Muskegon

SALARIES OF PRINCIPLE OFFICIALS

December 31, 1983
(Unaudited)

Group I \$55,000 - \$64,000

Psychiatrist

Group II \$45,000 - \$54,000

County Administrator
Public Work Director
Physician - Health Officer
Wastewater System Director

Group III \$35,000 - \$44,000

Assistant County Administrator
for Management and Budget
Public Works Assistant Director
Friend of the Court
Mental Health Director
Personnel Director
Prosecutor
Prosecutor, Chief Assistant
Sheriff
Wastewater System Assistant Director

Group IV \$25,000 - \$34,000

Accounting Director
Administrator, Brookhaven
Assistant Administrator, Brookhaven
Airport Director
Captain
Circuit Court Judge
County Clerk
County Treasurer
Court Reporter
Data Processing Director
Deputy Health Officer
Employment and Training Director
Equalization Director
Farm Manager
Juvenile Director
Laboratory Supervisor
Library Director
Lieutenant
Mental Health Assistant Director

County of Muskegon

SALARIES OF PRINCIPLE OFFICIALS - CONTINUED

December 31, 1983
(Unaudited)

Group IV - Continued

\$25,000 - \$34,000

Probate Judge
Project Engineer
Prosecutor, Senior Assistant
Referee/FOC
Register of Deeds
Trial Lawyer, Chief
Undersheriff

County of Muskegon

LABOR AGREEMENTS

December 31, 1983
(Unaudited)

	<u>Expiration date</u>
Local 586, Service Employees International, AFL-CIO, Professional and Clerical Division Wastewater Employees	 12/31/83
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
General Employees Unit	12/31/83

*Currently In Negotiations

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT

For years ended December 31, 1983
(Unaudited)

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Public safety				
Prosecutor	21	18	18	20
Animal Shelter	8	8	8	8
Sheriff-Law Enforcement	44	44	37	40
Sheriff-Jail	41	40	46	43
Jail Work Program	1	1	-	-
Civil Defense	2	4	4	4
Marine Safety	12	9	9	9
Animal Census	-	8	-	-
Total	<u>129</u>	<u>132</u>	<u>122</u>	<u>124</u>
Judicial Administration				
Circuit Court	15	17	18	16
District Court	41	39	37	38
Friend of the Court	25	32	26	26
Probate Court	9	8	8	8
Juvenile Court	19	19	19	19
State Probation	4	-	-	-
Family Counseling	-	-	3	2
Total	<u>113</u>	<u>115</u>	<u>111</u>	<u>109</u>
General Government				
County Clerk	14	16	15	15
Equalization	10	10	10	10
Register of Deeds	9	8	8	6
Central Microfilm	-	-	-	1
Treasurer	12	12	12	12
Building Security	2	3	4	4
Drain Commission	3	3	5	5
Cooperative Extension	6	5	5	5
Economic Development Commission	4	4	4	4
Day Camp	2	4	26	31
Addressograph	2	2	-	-
Drain Project	41	28	-	-
Total	<u>105</u>	<u>95</u>	<u>89</u>	<u>93</u>
Social Services				
Human Resources	2	2	1	1
Child Haven	9	9	9	8
Brookhaven	190	212	209	209
Child Care	22	27	27	27
Veterans Trust	-	1	1	-
Total	<u>223</u>	<u>251</u>	<u>247</u>	<u>245</u>
Public and Mental Health				
Health	109	89	83	81
Mental Health	58	87	88	84
Substance Abuse	3	2	1	2
Cloverville Activity	-	5	7	7
Whitehall Activity	-	3	5	4
Total	<u>170</u>	<u>186</u>	<u>184</u>	<u>178</u>

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For years ended December 31, 1983
(Unaudited)

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>
Administration				
Administrator	7	5	5	6
Accounting	16	19	17	16
Budget	1	1	1	1
Finance Management	2	2	2	2
Personnel	6	9	7	7
Purchasing	3	4	3	3
Office Services	4	2	4	4
Data Processing	11	12	12	12
Employment and Training	-	60	18	11
Risk Management	-	3	2	2
Clerical Pool	20	20	-	-
Total	<u>70</u>	<u>137</u>	<u>71</u>	<u>64</u>
Maintenance				
Courthouse - Grounds	26	25	24	24
Total	<u>26</u>	<u>25</u>	<u>24</u>	<u>24</u>
DPW. Transportation Planning				
Public Works	6	8	7	6
Planning	5	3	1	1
Airport	21	17	17	14
Transit	31	43	41	40
Wastewater	67	64	61	66
Solid Waste	-	6	5	5
Solid Waste - Fly Ash	-	-	1	2
Total	<u>130</u>	<u>141</u>	<u>133</u>	<u>134</u>
Legislative				
Board of Commissioners	11	11	11	11
Total	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Libraries				
Library	44	43	40	40
Total	<u>44</u>	<u>43</u>	<u>40</u>	<u>40</u>
GRAND TOTAL	<u>1,021</u>	<u>1,136</u>	<u>1,032</u>	<u>1,022</u>

County of Muskegon
 MISCELLANEOUS STATISTICAL DATA

December 31, 1983
 (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	85
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	112
Number of Teachers	2,053
Number of Students	32,077

Enterprises

<u>Wastewater Treatment</u>	
Number of Users	14
Data on Use or Consumption	35,000,000 Gallons Per Day
Plant Capacity	36,000,000 Gallons Per Day
Data on Distribution System	60% Industrial, 40% Residential

<u>Airport</u>	
Number of Users	90,956 Passengers Annually
Data on Use	60,466 Landings and Take-offs Annually
Present Capacity	402,000 Passengers Annually

<u>Solid Waste</u>	
Number of Users	6,043
Data on Use	91,813 Cubic Yards Filled
Plant Capacity	22,000,000 Cubic Yards

<u>Transit</u>	
Number of Users	653,381
Data on Use	521,148 Miles Traveled
Number of Buses	16

Employees as of December 31, 1982: 1,022

Election

Number of Registered Voters (1983)	96,486
Number of Votes Cast In	
Last General Election	54,548
Last County Election	18,990
Percentage of Registered Voters	
Voting in	
Last General Election	57%
Last County Election	20%

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1983
(Unaudited)

Residential Characteristics - According to the 1980 U. S. Census, there were 54,533 housing units located within the County. The breakdown of dwelling units is as follows: Single Family, 83%; Multi-Family, 13.3%; and Mobile Home, 3.8%; of these, 75.7% are owner occupied.

<u>Population County for Last U. S. Census (1980)</u>	156,960
<u>Estimated Current Population</u>	156,960

Age Distribution of Population (1980 Census)

	<u>Male</u>	<u>Female</u>
Total Population	76,220	80,740
Under 5 years	8.3%	7.6%
5 to 9 years	8.3	7.5
10 to 19 years	19.7	17.9
20 to 44 years	35.1	34.3
45 to 64 years	19.5	20.5
Over 65 years	9.1	12.2

Retail Sales

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
1982	603,064,000

(Source: Muskegon Area Chamber of Commerce)

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 - 1983

<u>Taxpayer</u>	<u>Equalized Value</u>
Consumers Power Company	\$75,841,446
S. D. Warren	22,919,500
Sealed Power Corp.	15,901,284
Teledyne Continental Motors	15,038,160
Howmet Corp.	14,300,130
Michigan Consolidated Gas Co.	12,884,100
Kaydon	11,448,425
Campbell, Wyant & Cannon	9,273,206
Dresser Industries	4,710,822
Brunswick Corp.	4,282,500

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1983
(Unaudited)

Equalized Value - \$1,286,158,107

<u>By Use</u>		<u>By Class</u>	
Residential	61.04%	Real Property	88.18%
Commercial	16.13	Personal Property	11.82
Industrial	16.93		
Agricultural	3.22		
Utilities	2.68		
Timber and Cut-over	.00		

Largest Employers

<u>Company</u>	<u>Approximate Number of Employees</u>
Howmet Corp.	2,440
Sealed Power Corp.	1,800
Teledyne Continental Motors	1,250
Campbell, Wyant & Cannon	1,065
S. D. Warren	1,050
General Telephone Company	1,036
County of Muskegon	1,022
Brunswick Corp.	720
Shaw-Walker Company	675
Kaydon Bearing Division	550

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