

**COMPREHENSIVE**

**ANNUAL**

**FINANCIAL**

**REPORT**

**COUNTY OF MUSKEGON**

**MUSKEGON, MICHIGAN**



for the year ended December 31, 1984

# COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

for the year ended December 31, 1984

## BOARD OF COMMISSIONERS

JOHN HALMOND, CHAIRMAN

JOHN R. CAMPBELL  
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ROBERT C. HULKA

HERMAN IVORY  
JOSEPH JURICK  
ERNEST J. MEDEMA  
DONALD NUTT  
CLARK H. RAGER

## COUNTY ADMINISTRATOR

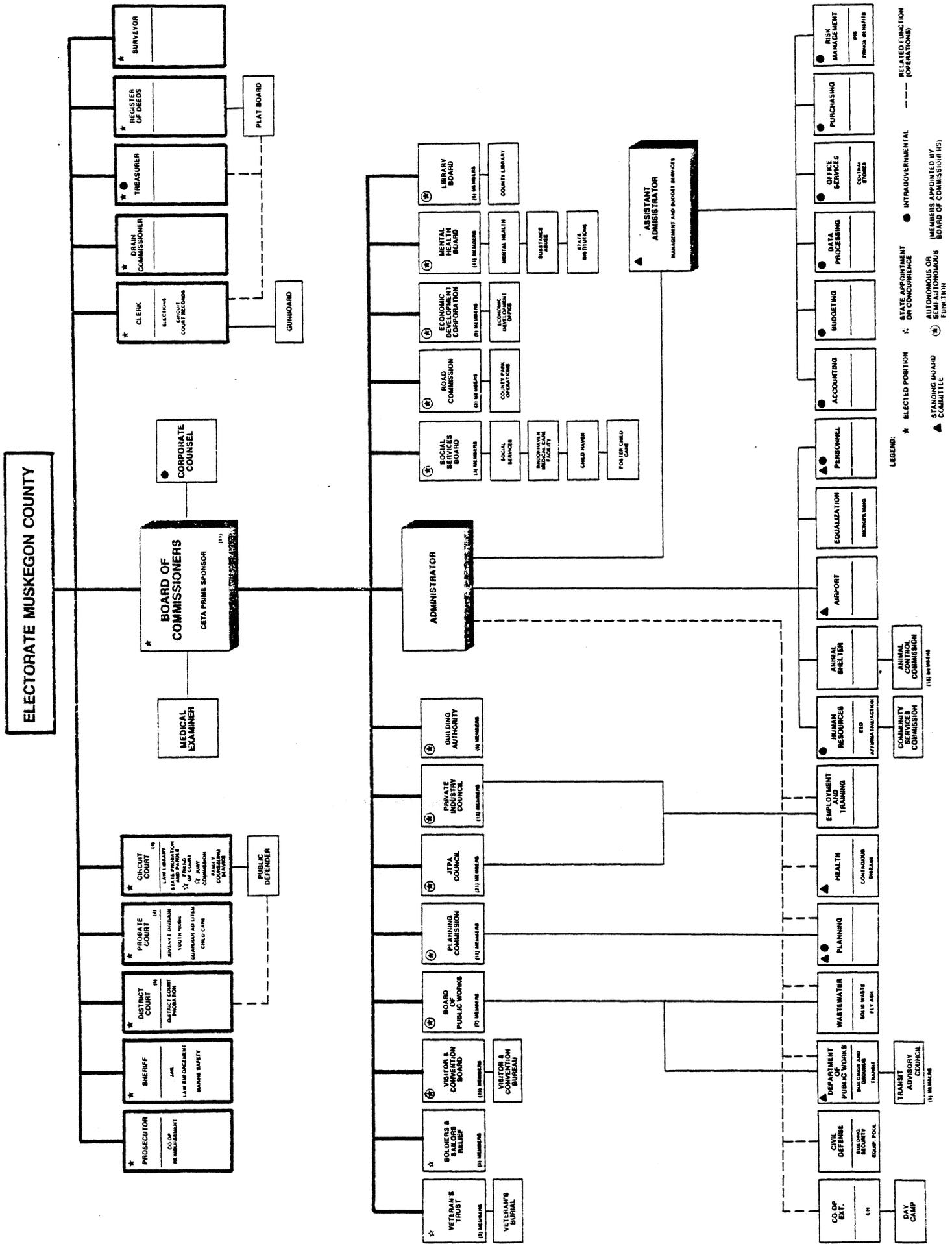
RALPH W. PRECIOUS

Assistant Administrator  
of Management & Budget  
FRANK BEDNAREK

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

Published May, 1985

# 1984 ORGANIZATION CHART



COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

December 31, 1984

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# County of Muskegon

## BOARD OF COMMISSIONERS

Raymond A. Grennan, Chairman  
Dennis L. Babcock, Vice Chairman  
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John R. Campbell  
Jacob O. Funkhouser  
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Sam Wendling

**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 9, 1985

Honorable Raymond Grennan, 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, Michigan, for the fiscal years ending June 30, September 30, and December 31, 1984, 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 recognized by the Governmental Accounting Standards Board.

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 and approved with the annual budget, which identifies the number, description, and pay ranges of all personnel for all activities. Other operating and capital expenditures are monitored through a purchasing 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 National Council on Governmental Accounting 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, solid waste disposal, transportation (airport and public mass transit), and general administrative services.

### General

The economic climate in Michigan continued to improve. Unemployment decreased. Revenues increased, particularly from State sources. The County, influenced by these favorable changes in the economic condition, accelerated its promotion of tourism and industry by:

- . Starting construction of a 200-room hotel and convention center located in the urban area with a goal toward expanded tourism.
- . Participating in the development of a private nursery operation on leased County property with potential employment of 100 or more personnel.
- . Approving 20 economic development loans with a total dollar value of \$416,100 to increase or maintain employment in the area.
- . Applying for and receiving a grant to improve a major County park.
- . Participating in a County airshow for promoting the airport and the area.

The County is continuing its cost containment and efficiency efforts by:

- . Implementing an employee suggestion program to streamline government operations.
- . Installing an electronic telephone system to enhance operational capabilities.
- . Expanding the computer system to implement a "real-time" operation.
- . Approving an optional insurance package with health maintenance organizations (HMO's) with the goal to reduce health care costs.
- . Installation of a computerized gas metering and allocation system for better internal control of gas and vehicle use.
- . Remodeling and improving the energy efficiency of the County jail.

. Approving the establishment of a \$750,000 budget stabilization fund.

The County is looking to the future. It is progressing economically and environmentally. Efforts are being made to diversify the economy and improve the industrial base. Cost containment efforts have resulted in budgetary surpluses and maintenance of the County's sound financial condition.

### General Governmental Revenues

In 1984 the County established a budget stabilization fund of \$750,000. These monies were set aside to provide for continued, uninterrupted County operation. Combining the budget stabilization fund with general fund balance, resulted in an increase of total equity position over the previous year of \$313,741 or 18.08 percent. This combination of equities represents 13.88 percent of total 1984 expenditures and operating transfers of \$14,567,541.

Revenues for the County general and special revenue funds totaled \$43,450,227, a 5.5 percent increase over last year. The major source of these revenues was property taxes totaling \$8,715,958. Intergovernmental receipts totaled \$24,650,217 and charges for services totaled \$7,302,552. The detail of general governmental revenues as compared to the prior year is as follows:

	<u>1983</u> <u>(000)</u>	<u>1984</u> <u>(000)</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u>	<u>1984</u> <u>Percent</u> <u>of Total</u>
Taxes	\$ 8,686	\$ 8,716	.3 %	20.1%
Licenses & Permits	35	38	8.6	.1
Intergov't. Revenue	23,321	24,650	5.7	56.7
Charges for Services	6,526	7,303	11.9	16.8
Fines & Forfeitures	472	553	17.2	1.3
Investment Income	1,141	1,466	28.5	3.3
Rentals	141	89	(36.9)	.2
Other	847	635	(25.0)	1.5
	<u>\$41,169</u>	<u>\$43,450</u>	<u>5.5 %</u>	<u>100.0%</u>

This overall 5.5 percent increase in revenues compares to a 1984 inflation rate of 3.9 percent. It is important to note that the County's real revenue growth was 141 percent above the 1984 inflation rate.

### General Governmental Expenditures

Expenditures for the County's general and special revenues funds totaled \$44,075,000, a 6.8 percent increase over last year. To comply with federal and state regulations or grant conditions, expenditures exceeded revenues in order to use prior year surplus funds. State and federal grants-in-aid support these programs. Local public health accounted for the largest category of expenditures. It amounted to \$18,664,000, or 42.3 percent of total expenditures. A summary of expenditures by general category is as follows:

	<u>1983</u> <u>(000)</u>	<u>1984</u> <u>(000)</u>	<u>Percent</u> <u>Increase</u> <u>(Decrease)</u>	<u>1984</u> <u>Percent</u> <u>of Total</u>
Legislative	\$ 177	\$ 166	(6.2)%	.4%
Judicial	2,974	3,166	6.5	7.2
General County Gov't.	5,339	5,852	9.6	13.3
Public Safety	3,747	4,131	10.2	9.4
Highways & Streets	5,919	6,392	8.0	14.5
Health & Mental Health	16,770	18,664	11.3	42.3
Welfare	3,887	2,970	(23.6)	6.7
Culture	565	614	8.7	1.4
Recreation	226	302	33.6	.7
Other	5	12	140.0	-
Capital Outlay	<u>1,674</u>	<u>1,806</u>	<u>7.9</u>	<u>4.1</u>
	<u>\$41,283</u>	<u>\$44,075</u>	<u>6.8 %</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:

	<u>1981</u> <u>(000)</u>	<u>1982</u> <u>(000)</u>	<u>1983</u> <u>(000)</u>	<u>1984</u> <u>(000)</u>	<u>1984</u> <u>Increase</u> <u>(Decrease)</u> <u>Over 1981</u>
Judicial	\$ 2,416	\$ 2,697	\$ 2,974	\$ 3,166	31.0 %
General County Gov't.	4,541	4,971	5,339	5,852	28.9
Health and Mental Health	10,257	15,034	16,770	18,664	82.0
Welfare	7,836	5,199	3,887	2,970	(62.1)

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 82 percent, over this period. This occurred because of new state procedures providing for the care of Muskegon County residents in State Institutions and Residential Services. Current contracts provide that the County pay the full cost for care, with reimbursement of 90 percent from the State. Welfare expenditures declined by 62.1 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 financial involvement.

#### Enterprise Operations

The County's enterprise funds performed exceptionally well in 1984 and the following provides a detailed analysis:

	1984 Income (Loss) Transferred to Retained Earnings	1984 Unreserved Retained Earnings (Deficit)
Solid Waste Mgmt.	\$ 220,948	\$ 268,382
Fly Ash Program	-	-
Muskegon Co. Airport Transit System	6,282	6,282
Wastewater Mgmt. System	1,472,392	2,229,452
Northside Water	45,056	144,358

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

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Average gallons per day (in millions)	28.990	29.830	34.770	35.000	34.050
Operating revenues (000)	\$3,265	\$4,010	\$3,694	\$6,237	\$5,009
Operating expense [before deprec. (000)]	3,405	3,528	3,337	4,638	4,214
Operating profit (loss) (before depreciation)	(140)	482	357	1,599	795

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$3,874,223 (of which \$2,229,452 is unreserved), a substantial improvement compared to the previous year's position. This continued growth resulted from controlling expenditures in a capital intensive 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 four years. Since revenues are dependent on landings, take-offs, and passenger enplanements, management response to these constantly changing variables has been necessary.

The Solid Waste and Fly Ash programs provide waste disposal services for different categories of solid waste. 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 solid waste facility provides for residential and commercial garbage disposal. It showed a marked increase in retained earnings which resulted primarily from an increase in usage during 1984.

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. Some of these are: airport enhancements, cross-lake ferry, and sewer rehabilitation and enlargement.

## 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 \$1,310,096,105. The County's general obligation debt was \$3,350,000. The ratio of debt to assessed value was .26 percent. The general obligation debt per capita was \$21.34.

County Building Authority bonds of \$2,650,000, issued in 1984, are being used to build a new convention center in combination with a new 200-room hotel. Lease payments are pledged for the payment of annual debt service. Current projections indicate that the lease payments will be sufficient to meet principal and interest requirements.

The County's limited obligation debt is composed of bond issues for water, sewer, and sanitary treatment facilities, and totals \$48,370,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax Notes are the next largest debt, totaling \$20,600,000. 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 \$3,545,694 in 1984, and \$3,336,492 in 1983. Interest returns on investments in 1983 and 1984 were as follows:

	<u>1984</u>	<u>1983</u>
Certificates of Deposit	8.75 - 16.42%	8.30 - 16.42%
Commercial Paper	8.60 - 12.30	8.30 - 10.60
Money Market	8.80	7.80 - 9.50

The average monthly investment was \$35.1 million. Certificates of deposit averaged \$26.4 million. Commercial paper averaged \$7.7 million, and money market funds averaged \$1.0 million. This resulted in an average yield of 10.1 percent.

Investment of idle cash is one of the few means which the County has to increase revenues without increasing taxes or fees. 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 1984, however, independent auditors were engaged for the tenth 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

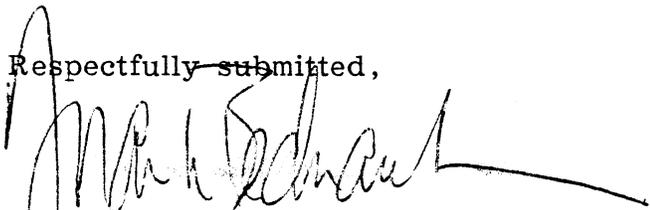
The Governmental Finance Officers Association of the United States and Canada first awarded a Certificate of Conformance in Financial Reporting to the County of Muskegon, Michigan for its annual financial report for the fiscal year ended December 31, 1976. The County has retained the certificate since.

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 GFOA 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.

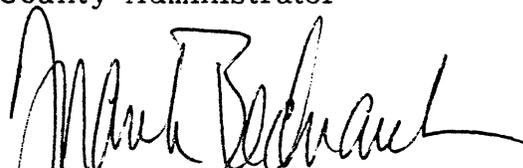
Alexander Grant & Company, independent certified public accountants, have examined the accompanying general purpose financial statements and supplemental financial information and their auditors' report appears on page 12.

5/6/85

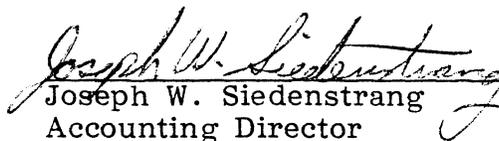
Date



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, 1983

A Certificate of Conformance in Financial Reporting is presented by the Government 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.



*Arthur Blankenfeld*  
President

*Jeffrey L. Esser*  
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 15 through 38 inclusive) of the County of Muskegon (a Michigan public body) as of December 31, 1984 (June 30, 1984 and September 30, 1984 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 19%, 22% and 38%, 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 21% 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 4 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, 1984 (June 30, 1984 and September 30, 1984 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,

Our examination was made for the purpose of forming the opinion stated in the preceding paragraph. The supplementary financial information contained on pages 175 through 198, 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 8, 1985

GENERAL PURPOSE  
FINANCIAL STATEMENTS

County of Muskegon  
All Fund Types and Account Groups

COMBINED BALANCE SHEET

December 31, 1984

ASSETS	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash and cash investments	\$ 1,320,799	\$ 6,984,604	\$ -	\$2,444,120	\$ 5,899,307
Receivables					
Trade accounts	12,967	2,938,483	-	-	-
Federal and state grants	411,600	3,389,951	-	-	154,833
Accrued interest	3,611,949	-	-	-	385,796
Special assessments	-	-	-	-	33,745,000
Current taxes	8,122,596	-	-	-	-
Delinquent taxes	-	-	-	-	-
Interest and penalties on delinquent taxes	-	-	-	-	-
Drain and unlevied assessments and other	-	-	-	53,812	5,934
Due from other funds	325,101	337,618	-	85,556	-
Inventories	-	447,802	-	-	-
Prepaid expenses	17,803	68,848	-	-	-
Deferred expense	-	-	-	-	-
Restricted assets					
Cash	-	-	553,364	-	-
Accounts receivable	-	-	9,731	-	-
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	2,878	-	-	-	-
Amount available in Debt Service Fund	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-
	<u>\$14,088,673</u>	<u>\$14,167,306</u>	<u>\$563,095</u>	<u>\$3,383,488</u>	<u>\$40,190,870</u>

The accompanying notes are an integral part of this statement.

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type Trust and Agency</u>	<u>Account Groups</u>		<u>Totals (memorandum only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>		<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>1984</u>	<u>1983</u>
\$ 3,408,760	\$15,260,107	\$1,749,641	\$ -	\$ -	\$ 37,067,338	\$ 32,829,045
1,401,061	-	72,337	-	-	4,424,848	4,585,261
-	-	-	-	-	3,956,384	2,929,208
-	1,260,615	-	-	-	5,258,360	3,003,088
-	-	-	-	-	33,745,000	35,536,100
-	-	-	-	-	8,122,596	7,974,180
-	9,813,842	-	-	-	9,813,842	9,428,064
-	1,983,401	-	-	-	1,983,401	1,975,814
-	-	-	-	-	59,746	14,577
113,670	268,999	24,408	-	-	1,155,352	148,658
680,703	32,068	-	-	-	1,160,573	542,005
52,938	146,939	-	-	-	286,528	330,389
-	68,999	-	-	-	68,999	-
2,164,875	1,000,000	-	-	-	3,718,239	2,937,834
274,233	-	-	-	-	283,964	228,378
-	-	-	-	-	226,500	226,500
-	200,000	-	-	-	1,036,480	1,036,480
40,827,113	523,258	-	29,041,334	-	70,391,705	69,327,266
57,983	-	-	-	-	60,861	73,705
-	-	-	-	563,095	563,095	50,054
-	-	-	-	9,276,741	9,276,741	6,766,452
<u>\$48,981,336</u>	<u>\$30,558,228</u>	<u>\$1,846,386</u>	<u>\$29,041,334</u>	<u>\$9,839,836</u>	<u>\$192,660,552</u>	<u>\$179,943,058</u>

County of Muskegon  
All Fund Types and Account Groups  
COMBINED BALANCE SHEET - CONTINUED  
December 31, 1984

LIABILITIES AND FUND EQUITY	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash overdraft	\$ -	\$ 853,673	\$ -	\$ 85,556	\$ -
Payables					
Trade accounts	175,636	4,877,209	-	6,972	187,611
Due to State of Michigan and other governmental units	2,910,573	1,875,639	-	-	-
Advances	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-
Trust deposits	-	-	-	-	-
Accrued liabilities	372,350	462,156	-	140,637	21,332
Notes payable	-	-	-	-	-
Payable from restricted funds					
Accrued interest	-	-	-	-	-
Long-term debt	-	-	-	-	-
Due to other funds	45,983	466,073	-	-	-
Unallocated receipts	-	-	-	-	-
Long-term advances from general fund	-	-	-	-	-
Long-term debt	-	-	-	-	33,945,000
Deferred revenue	<u>8,998,633</u>	<u>94,432</u>	-	-	<u>31,965,000</u>
Total liabilities	<u>12,503,175</u>	<u>8,629,182</u>	-	<u>233,165</u>	<u>66,118,943</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	17,803	68,848	-	-	-
Unreserved					
Designated for programs and debt service	33,259	1,842,792	563,095	2,046,726	(25,928,073)
Undesignated	<u>1,271,456</u>	<u>3,626,484</u>	-	<u>303,597</u>	-
Total fund equity	<u>1,585,498</u>	<u>5,538,124</u>	<u>563,095</u>	<u>3,150,323</u>	<u>(25,928,073)</u>
	\$14,088,673	\$14,167,306	\$563,095	\$3,383,488	\$ 40,190,870
	=====	=====	=====	=====	=====

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type Trust and Agency</u>	<u>Account Groups</u>		<u>Totals (memorandum only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>		<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>1984</u>	<u>1983</u>
\$ 98,963	\$ -	\$ 15,796	\$ -	\$ -	\$ 1,053,988	\$ 1,002,670
325,781	429,890	4,145	-	-	6,007,244	3,723,927
-	-	212,718	-	-	4,998,930	1,954,549
217,410	-	-	-	-	217,410	205,016
-	-	754,738	-	-	754,738	604,462
-	-	192,311	-	-	192,311	183,669
315,048	1,338,604	4,307	-	2,005,195	4,659,629	5,389,737
-	542,854	-	-	-	542,854	-
494,338	-	-	-	-	494,338	522,888
943,036	-	-	-	-	943,036	804,437
324,958	268,999	-	-	-	1,106,013	179,183
-	-	345,113	-	-	345,113	315,134
-	126,500	100,000	-	-	226,500	226,500
13,875,527	20,600,000	-	-	7,834,641	76,255,168	75,138,194
<u>334,616</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>41,392,681</u>	<u>42,719,779</u>
<u>16,929,677</u>	<u>23,306,847</u>	<u>1,629,128</u>	<u>-</u>	<u>9,839,836</u>	<u>139,189,953</u>	<u>132,970,145</u>
-	-	-	29,041,334	-	29,041,334	28,348,528
27,730,839	-	-	-	-	27,730,839	27,930,577
1,672,346	1,258,801	-	-	-	2,931,147	2,621,482
2,648,474	5,992,580	-	-	-	8,641,054	6,512,564
-	-	-	-	-	226,500	226,500
-	-	-	-	-	836,480	836,480
-	-	-	-	-	86,651	150,746
-	-	105,037	-	-	(21,337,164)	(23,486,832)
-	-	112,221	-	-	5,313,758	3,832,868
<u>32,051,659</u>	<u>7,251,381</u>	<u>217,258</u>	<u>29,041,334</u>	<u>-</u>	<u>53,470,599</u>	<u>46,972,913</u>
<u>\$48,981,336</u>	<u>\$30,558,228</u>	<u>\$1,846,386</u>	<u>\$29,041,334</u>	<u>\$9,839,836</u>	<u>\$192,660,552</u>	<u>\$179,943,058</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, 1984

	Governmental	
	General	Special Revenue
Revenues		
Taxes	\$ 8,715,958	\$ -
Licenses and permits	37,855	-
Intergovernmental revenue	1,812,279	22,837,938
Special assessments	-	-
Charges for services		
Administrative	925,165	-
Services rendered	1,156,991	5,220,396
Fines and forfeitures	319,943	233,269
Investment income	797,777	668,337
Rentals	88,739	-
Contributions from private sources	-	358,916
Other	236,575	40,089
Total revenues	<u>14,091,282</u>	<u>29,358,945</u>
Expenditures		
Current operations		
Legislative	166,420	-
Judicial	3,165,569	-
General County government	4,085,033	1,766,974
Public safety	3,422,649	708,013
Health	661,635	18,001,936
Welfare	198,106	2,772,261
Culture	131,603	481,753
Recreation	30,000	271,547
Highways and streets	-	6,392,205
Other	12,737	-
Capital outlay	7,504	1,798,792
Debt service		
Principal payments	-	-
Interest	-	-
Total expenses	<u>11,881,256</u>	<u>32,193,481</u>
Revenues over (under) expenditures	<u>2,210,026</u>	<u>(2,834,536)</u>
Other financing sources (uses)		
Operating transfers in (out)		
County appropriations	(2,701,730)	2,724,396
Other	15,445	(416,896)
Bond proceeds	-	-
	<u>(2,686,285)</u>	<u>2,307,500</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(476,259)	(527,036)
Fund balance (deficit) at beginning of year	2,021,757	5,315,160
Equity transfer (to) from other funds	40,000	750,000
Fund balance (deficit) at end of year	<u>\$ 1,585,498</u> =====	<u>\$ 5,538,124</u> =====

The accompanying notes are an integral part of this statement.

Debt Service	Fund Types		Fiduciary Fund Type Expendable Trust	Totals (memorandum only)	
	Capital Projects	Special Assessment		1984	1983
\$ -	\$ -	\$ -	\$ -	\$ 8,715,958	\$ 8,685,861
-	-	-	-	37,855	34,859
-	-	1,508,034	79,298	26,237,549	24,123,679
-	-	1,906,390	-	1,906,390	1,457,225
-	-	-	-	925,165	940,186
-	-	-	439	6,377,826	5,585,583
-	-	-	-	553,212	471,774
12,436	78,023	599,441	15,239	2,171,253	1,791,894
407,975	-	-	-	496,714	580,719
-	-	-	334,440	693,356	380,537
-	-	234,840	9,219	520,723	597,727
<u>420,411</u>	<u>78,023</u>	<u>4,248,705</u>	<u>438,635</u>	<u>48,636,001</u>	<u>44,650,044</u>
-	-	-	-	166,420	177,361
-	-	-	-	3,165,569	2,973,779
-	-	-	-	5,852,007	5,338,993
-	-	-	-	4,130,662	3,746,684
-	-	339,288	-	19,002,859	16,881,055
-	-	-	-	2,970,367	3,887,131
-	-	-	-	613,356	564,935
-	-	-	-	301,547	226,136
-	-	-	-	6,392,205	5,919,018
2,820	27,380	-	361,743	404,680	60,099
-	321,086	2,722,066	-	4,849,448	3,274,426
75,000	-	-	-	75,000	75,000
329,550	-	-	-	329,550	337,050
<u>407,370</u>	<u>348,466</u>	<u>3,061,354</u>	<u>361,743</u>	<u>48,253,670</u>	<u>43,461,667</u>
<u>13,041</u>	<u>(270,443)</u>	<u>1,187,351</u>	<u>76,892</u>	<u>382,331</u>	<u>1,188,377</u>
-	-	-	-	22,666	127,782
-	85,556	7,290	30,178	(278,427)	1,005,034
500,000	2,150,000	-	-	2,650,000	-
<u>500,000</u>	<u>2,235,556</u>	<u>7,290</u>	<u>30,178</u>	<u>2,394,239</u>	<u>1,132,816</u>
513,041	1,965,113	1,194,641	107,070	2,776,570	2,321,193
50,054	1,185,210	(27,122,714)	82,161	(18,468,372)	(21,289,565)
-	-	-	-	790,000	500,000
<u>\$563,095</u>	<u>\$3,150,323</u>	<u>\$(25,928,073)</u>	<u>\$189,231</u>	<u>\$(14,901,802)</u>	<u>\$(18,468,372)</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, 1984

	General Fund		
	Amended Budget	Actual	Variance - favorable (unfavorable)
<b>Revenues</b>			
Taxes	\$ 9,772,304	\$ 8,715,958	\$(1,056,346)
Licenses and permits	35,800	37,855	2,055
Intergovernmental revenue	1,789,024	1,812,279	23,255
Charges for services			
Administrative	893,480	925,165	31,685
Services rendered	1,094,490	1,156,991	62,501
Fines and forfeitures	310,180	319,943	9,763
Investment income	805,000	797,777	(7,223)
Rentals	87,133	88,739	1,606
Contributions from private sources	-	-	-
Other	218,892	236,575	17,683
<b>Total revenues</b>	<b>15,006,303</b>	<b>14,091,282</b>	<b>(915,021)</b>
<b>Expenditures</b>			
Current operations			
Legislative	188,790	166,420	22,370
Judicial	3,189,557	3,165,569	23,988
General County government	4,108,685	4,085,033	23,652
Public safety	3,381,651	3,422,649	(40,998)
Health	613,000	661,635	(48,635)
Welfare	183,191	198,106	(14,915)
Culture	130,269	131,603	(1,334)
Recreation	30,000	30,000	-
Highways and streets	-	-	-
Other	16,050	12,737	3,313
Capital outlay	12,645	7,504	5,141
<b>Total expenditures</b>	<b>11,853,838</b>	<b>11,881,256</b>	<b>(27,418)</b>
<b>Revenues over (under) expenditures</b>	<b>3,152,465</b>	<b>2,210,026</b>	<b>(942,439)</b>
<b>Other financing sources (uses)</b>			
Operating transfers in (out)			
County appropriations	(2,822,299)	(2,701,730)	120,569
Other	26,909	15,445	(11,464)
	<b>(2,795,390)</b>	<b>(2,686,285)</b>	<b>109,105</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER)     EXPENDITURES AND OTHER USES</b>	<b>357,075</b>	<b>(476,259)</b>	<b>(833,334)</b>
Fund balance at beginning of year	2,021,757	2,021,757	-
Equity transfer (to) from other funds	-	40,000	40,000
Fund balance at end of year	<b>\$ 2,378,832</b>	<b>\$ 1,585,498</b>	<b>\$ (793,334)</b>

The accompanying notes are an integral part of this statement.

Special Revenue Funds

<u>Amended Budget</u>	<u>Actual</u>	<u>Variance - favorable (unfavorable)</u>
\$ -	\$ -	\$ -
22,796,630	22,837,938	41,308
-	-	-
5,586,530	5,220,396	(366,134)
232,213	233,269	1,056
359,177	668,337	309,160
-	-	-
344,086	358,916	14,830
121,132	40,089	(81,043)
<u>29,439,768</u>	<u>29,358,945</u>	<u>(80,823)</u>
-	-	-
-	-	-
2,677,165	1,766,974	910,191
768,714	708,013	60,701
19,350,921	18,001,936	1,348,985
2,940,526	2,772,261	168,265
488,835	481,753	7,082
270,080	271,547	(1,467)
6,782,587	6,392,205	390,382
-	-	-
1,853,762	1,798,792	54,970
<u>35,132,590</u>	<u>32,193,481</u>	<u>2,939,109</u>
(5,692,822)	(2,834,536)	2,858,286
2,820,971	2,724,396	(96,575)
(422,593)	(416,896)	5,697
<u>2,398,378</u>	<u>2,307,500</u>	<u>(90,878)</u>
3,294,444)	(527,036)	2,767,408
5,315,160	5,315,160	-
-	750,000	750,000
<u>\$ 2,020,716</u>	<u>\$ 5,538,124</u>	<u>\$3,517,408</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, 1984

	Proprietary Fund Types		Fiduciary Fund Type		Totals	
	Enterprise Funds	Internal Service Funds	Non-Expendable Trust Fund	(memorandum only)	1984	1983
Operating revenues						
Charges for services	\$ 5,729,099	-	-	-	\$ 5,729,099	\$ 5,489,069
Farm sales	506,978	-	-	-	506,978	1,907,830
Interest and penalties on delinquent taxes	-	1,991,253	-	-	1,991,253	1,917,130
Intragovernmental revenues	-	3,420,143	-	-	3,420,143	3,001,523
Other	-	173,731	-	-	173,731	157,611
	<u>6,236,077</u>	<u>5,585,127</u>	<u>-</u>	<u>-</u>	<u>11,821,204</u>	<u>12,473,163</u>
Operating expenses						
Salaries and fringe benefits	2,262,381	80,324	-	-	2,342,705	2,320,117
Supplies and other operating expenses	3,718,733	66,926	12,100	-	3,797,759	4,212,368
Depreciation and amortization	2,259,050	39,788	-	-	2,298,838	1,984,643
Cost of materials used	-	272,309	-	-	272,309	212,356
Insurance benefits and claims	-	390,025	-	-	390,025	532,943
Insurance premiums	-	3,291,341	-	-	3,291,341	2,956,644
Interest expense	-	2,072,129	-	-	2,072,129	1,516,334
	<u>8,240,164</u>	<u>6,212,842</u>	<u>12,100</u>	<u>-</u>	<u>14,465,106</u>	<u>13,735,405</u>
Operating income (loss)	<u>(2,004,087)</u>	<u>(627,715)</u>	<u>(12,100)</u>	<u>-</u>	<u>(2,643,902)</u>	<u>(1,262,242)</u>
Other income or (deductions)						
Operating subsidies	792,131	-	-	-	792,131	740,899
User fees for debt service	1,384,873	-	-	-	1,384,873	1,384,882
Interest expense	(684,311)	-	-	-	(684,311)	(724,077)
Investment income	-	1,660,387	11,993	-	1,672,380	1,285,431
Other (net)	201,096	-	-	-	201,096	157,441
	<u>1,693,789</u>	<u>1,660,387</u>	<u>11,993</u>	<u>-</u>	<u>3,366,169</u>	<u>2,844,576</u>
Income (loss) before operating transfers	(310,298)	1,032,672	(107)	-	722,267	1,582,334
Operating transfers from (to) other funds	(179)	750,805	-	-	750,626	921,706
NET INCOME (LOSS)	(310,477)	1,783,477	(107)	-	1,472,893	2,504,040
Transfer of depreciation and amortization to contributions in aid of construction	2,055,155	-	-	-	2,055,155	1,605,876
Net income transferred to retained earnings/fund balance	\$ 1,744,678	\$ 1,783,477	\$ (107)	\$ (107)	\$ 3,528,048	\$ 4,109,916

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

	<u>Proprietary Fund Types</u>	<u>Fiduciary Fund Type</u>	<u>Totals</u>
	<u>Enterprise Funds</u>	<u>Non-Expendable Trust Fund</u>	<u>(memorandum only)</u>
	<u>Internal Service Funds</u>		<u>1984</u>
			<u>1983</u>
Retained earnings/fund balance at beginning of year	\$ 2,876,142	\$ 28,134	\$ 9,162,180
Net income (loss) transferred to retained earnings/fund balance	1,744,678	(107)	3,528,048
Equity transfer to General Fund	-	-	(790,000)
Transfer (to) from contributions in aid of construction	(300,000)	-	(300,000)
Retained earnings/fund balance at end of year	1,672,346	28,027	2,959,174
Reserved	2,648,474	-	8,641,054
Unreserved	\$ 4,320,820	\$ 28,027	\$ 11,600,228
			=====
			\$ 9,162,180
			=====
			\$ 5,198,570
			=====
			4,109,916
			(500,000)
			353,694
			=====
			2,649,616
			6,512,564
			=====
			\$ 9,162,180
			=====

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

Year ended December 31, 1984

	Proprietary Fund Types	Fiduciary Fund Type	Totals
	Enterprise Funds	Non-Expendable Trust Fund	(memorandum only)
	Internal Service Funds	Trust Fund	1984
	1984	1984	1983
Sources of working capital			
From operations			
Net income (loss) for the year	\$ (310,477)	\$ (107)	\$ 2,504,040
Charges to income not using working capital			
Depreciation and amortization	<u>2,259,050</u>	-	<u>1,984,643</u>
Working capital provided from operations	1,948,573	(107)	4,488,683
Long-term advance from General Fund	-	-	175,000
Issuance of tax anticipation notes	10,900,000	-	11,300,000
Issuance of notes payable	569,997	-	569,997
Decrease in delinquent taxes receivable	10,227,842	-	10,303,628
Disposition of equipment	149,073	-	154,301
Contributions and transfers in aid of construction	1,683,488	-	1,327,930
Increase in deferred revenue	<u>171,031</u>	-	<u>20,280</u>
	<u>3,952,165</u>	<u>(107)</u>	<u>27,473,162</u>
Applications of working capital			
Increase in interest and penalties receivable	-	-	45,747
on delinquent taxes	(330,521)	-	2,005,550
Additions to property and equipment	2,429,640	-	24,949
Increase in restricted assets	96,450	-	11,618,507
Decrease in long-term debt	781,833	-	10,103,926
Settlement of delinquent taxes with other	11,250,000	-	108,571
Governmental units	10,103,926	-	790,000
Decrease in notes payable	-	-	500,000
Equity transfer to General Fund	-	-	63,553
Decrease in deferred revenue	<u>3,307,923</u>	-	<u>24,569,278</u>
	<u>22,726,308</u>	<u>-</u>	<u>26,034,231</u>
INCREASE IN WORKING CAPITAL	\$ 644,242	\$ (107)	\$ 3,200,544

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, 1984

	Proprietary Fund Type	Fiduciary Fund Type	Totals
	Enterprise Funds	Internal Service Funds	(memorandum only)
		Non-Expendable Trust Fund	1984
			1983
Changes in components of working capital			
Increase (decrease) in current assets			
Cash and cash investments	\$ 975,904	882,272	\$ 1,882,151
Accounts receivable	(723,845)	602,712	(145,215)
Current portion of delinquent taxes receivable	-	509,694	509,694
Current portion of interest and penalties receivable on delinquent taxes	-	38,108	38,108
Due from other funds	113,670	200,000	313,670
Inventories	494,542	5,063	499,605
Prepaid expenses	(1,847)	33,635	31,788
Restricted assets available for debt service	226,500	-	226,500
Deferred expense	-	68,999	68,999
	<u>1,084,924</u>	<u>2,340,483</u>	<u>3,425,300</u>
		<u>(107)</u>	<u>5,815,364</u>
(Increase) decrease in current liabilities			
Cash overdraft	179,666	-	179,666
Current portion of long-term debt	(138,599)	(1,150,000)	(1,288,599)
Current portion notes payable	-	(81,428)	(81,428)
Accounts payable	(138,469)	24,234	(114,235)
Advances payable	(12,394)	-	(12,394)
Accrued liabilities	(5,928)	(69,494)	(75,422)
Due to other funds	(324,958)	(268,999)	(593,957)
	<u>(440,682)</u>	<u>(1,545,687)</u>	<u>(1,986,369)</u>
INCREASE IN WORKING CAPITAL	\$ 644,242	\$ 794,796	\$ 1,438,931
	<u>=====</u>	<u>=====</u>	<u>=====</u>
		<u>(107)</u>	<u>(2,614,820)</u>
			<u>=====</u>
			<u>\$ 3,200,544</u>

The accompanying notes are an integral part of this statement.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS

December 31, 1984

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS

The County of Muskegon, Michigan was incorporated on July 18, 1859, and covers an area of approximately 520 square miles with the county seat located in the City of Muskegon. The County operates under an elected Board of Commissioners (11 members) and provides services to its 158,000 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 June 30 and 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 Funds - The debt service fund is used to record the funding and payment of principal and interest on the County's Mental Health Center and Convention 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, 1984

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 funds and expendable trust and agency funds 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 1984 include property taxes levied on December 1, 1983, and collected in early 1984. The "1984 property taxes" levied on December 1, 1984, became a lien on that date and will be collected principally in early 1985. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1984 since they are not available to fund expenditures until 1985. 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. Expenditure are recorded when the liability is incurred, except for interest on long-term debt which is recorded when paid.

The financial statements of proprietary funds and nonexpendable trust funds 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 capitalized in the general fixed assets account group. Donated fixed assets are valued at their estimated fair market value on the date donated.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

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.

The County has 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 \$2,005,195 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 4, 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. At December 31, 1984 and 1983, the status of contributions in aid of construction is as follows:

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

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

g) Contributions in Aid of Construction - Continued

	<u>1984</u>	<u>1983</u>
Contributions in aid of construction at beginning of year	\$27,930,577	\$28,882,142
Current year contributions	1,552,704	1,008,005
Transfer from (to) retained earnings	300,000	(353,694)
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(2,055,155)</u>	<u>(1,605,876)</u>
Contributions in aid of construction at end of year	<u>\$27,728,126</u>	<u>\$27,930,577</u>

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 general appropriation act as soon as it becomes apparent this action is necessary.
7. The budgetary information 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

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

i) Reporting Entity

In accordance with NCGA Statement 3 and Michigan Governmental Accounting and Auditing Statement 4, all funds and account groups under direct control of the County have been included in this report.

The component units of government included in this report are the Muskegon County Road Commission and the Muskegon County Department of Social Services. Criteria used in determining the inclusion of these agencies are:

- 1) NCGA Statement 3 Para 13(A) - Selection of Governing Authority
- 2) NCGA Statement 3 Para 14 - Scope of Public Service
- 3) Michigan State Laws makes it a County organization

j) 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.

k) Reclassifications

Certain items in the 1983 financial information have been reclassified to conform to the 1984 presentation.

l) 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 1984, the County's indirect cost rate was 16.27% of direct salaries and wages, excluding fringe benefits.

Certain other accounting policies are disclosed in subsequent footnotes.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 2 - PROGRAM CHANGES

During the calendar year 1984, each of the following programs ended and have therefore been removed from the 1984 financial statements:

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

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

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

In addition, fund numbers were changed for the following funds to more accurately reflect the state's uniform chart of accounts:

- Youth Corp - changed from 2996 to 2743
- Labor Management Program - changed from Fund 2961 to 7910

NOTE 3 - 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 monthly to the respective funds on the basis of their cash balance at the end of the month. As of December 31, 1984 investments consisted of the following:

	<u>Certificates of Deposit</u>	<u>Commercial Paper</u>	<u>Total</u>
Pooled investments	\$19,745,343	\$14,548,369	\$34,293,712
Restricted for debt service	1,462,911	-	1,462,911
Trust and agency	<u>168,575</u>	<u>-</u>	<u>168,575</u>
	<u>\$21,376,829</u>	<u>\$14,548,369</u>	<u>\$35,925,198</u>
	=====	=====	=====

NOTE 4 - 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, 1984, 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 5 - PROPERTY AND EQUIPMENT

The components of property and equipment at December 31, 1984 are summarized as follows:

	Proprietary Funds	General Fixed Assets- Account Group	Total
In-service			
Land	\$ 8,995,609	\$ 1,366,572	\$ 10,362,181
Land improvements	4,969,523	186,571	5,156,094
Lagoons	9,517,671	-	9,517,671
Buildings and improvements	5,033,526	20,058,908	25,092,434
Machinery and equipment	5,500,263	7,429,283	12,929,546
Wastewater collection and distribution system	19,144,169	-	19,144,169
Capitalized interest and engineering costs	3,404,773	-	3,404,773
	<u>56,565,534</u>	<u>29,041,334</u>	<u>85,606,868</u>
Less accumulated depreciation	<u>(18,221,518)</u>	<u>-</u>	<u>(18,221,518)</u>
	<u>38,344,016</u>	<u>29,041,334</u>	<u>67,385,350</u>
Construction in progress	<u>2,483,097</u>	<u>-</u>	<u>2,483,097</u>
	<u>\$ 40,827,113</u>	<u>\$29,041,334</u>	<u>\$ 69,868,447</u>
	=====	=====	=====

The following table summarizes the changes in the components of the general fixed assets account group for the year ended December 31, 1984:

	Balance December 31, 1983	Additions	Deductions	Balance December 31, 1984
Land	\$ 1,366,572	\$ -	\$ -	\$ 1,366,572
Land improvements	88,710	97,861	-	186,571
Buildings and improvements	19,230,345	828,563	-	20,058,908
Equipment	<u>7,662,901</u>	<u>1,288,913</u>	<u>1,522,531</u>	<u>7,429,283</u>
Total general fixed assets	<u>\$28,348,528</u>	<u>\$2,215,337</u>	<u>\$1,522,531</u>	<u>\$29,041,334</u>
	=====	=====	=====	=====

General fixed assets at December 31, 1984 are utilized in the following functions:

Legislative	\$ 6,039
Judicial	634,637
General County government	5,857,523
Highways and streets	7,326,674
Public safety	3,313,868
Health	5,228,739
Welfare	4,958,512
Culture	694,079
Recreation	801,750
Convention Center	<u>219,513</u>
	<u>\$29,041,334</u>
	=====

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS  
 December 31, 1984

NOTE 6 - LONG-TERM DEBT

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

	Balance January 1, 1984	Borrowings (payments)	Balance December 31, 1984
<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)	\$ 210,000	\$ (30,000)	\$ 180,000
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)	1,950,000	(50,000)	1,900,000
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)	950,000	(50,000)	900,000
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)	7,150,000	(500,000)	6,650,000
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)	9,100,000	(200,000)	8,900,000
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)	1,850,000	(75,000)	1,775,000
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)	2,575,000	(75,000)	2,500,000
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	(50,000)	1,450,000
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)	5,050,000	(150,000)	4,900,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 6 - LONG-TERM DEBT - Continued

	<u>Balance January 1, 1984</u>	<u>Borrowings (payments)</u>	<u>Balance December 31, 1984</u>
<u>Special Assessment Funds - Continued</u>			
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)	3,050,000	(200,000)	2,850,000
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)	400,000	(25,000)	375,000
Muskegon County 1975 Motor Vehicle Highway Bonds - payable in annual installments of \$225,000 from 1984 to 1985 with interest from 4.80% to 5.10% (8110)	450,000	(225,000)	225,000
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)	265,000	(15,000)	250,000
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)	<u>1,100,000</u>	<u>(10,000)</u>	<u>1,090,000</u>
Total Special Assessment Funds	<u>35,600,000</u>	<u>(1,655,000)</u>	<u>33,945,000</u>
<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)	11,925,000	(575,000)	11,350,000
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)	3,500,000	(200,000)	3,300,000
Lease with purchase option for Wastewater tractors (2), due in 47 monthly install- ments of \$1,574.04, with a remaining balance due of \$15,189.80 (5920)	-	90,744 (14,167)	76,577
Five year promissory note payable for Steiger Panther Tractor at Wastewater, due in monthly installments of \$1,303.24 beginning February, 1985 through January, 1990 with interest at 7.525% (5920)	-	65,000	65,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 6 - LONG-TERM DEBT - Continued

	Balance January 1, 1984	Borrowings (payments)	Balance December 31, 1984
<u>Enterprise Funds - Continued</u>			
Lease with purchase option for Wastewater irrigation equipment, due in quarterly (March, June, September and December ) installments of \$2,453 through December, 1987 (5920)	\$ 36,797	\$ (9,811)	\$ 26,986
Total Enterprise Funds	<u>15,461,797</u>	<u>(643,234)</u>	<u>14,818,563</u>
<u>Internal Service Funds</u>			
General Obligation Tax Notes			
Delinquent Tax Series			
1980 - Payable in 1984 with interest at 9.5% (6170)	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)	6,000,000	(3,000,000)	3,000,000
1982 - Payable in annual installments of \$4,600,000 in 1984, \$3,750,000 in 1985 and \$2,950,000 in 1985 with interest from 6% to 8% (6172)	11,300,000	(4,600,000)	6,700,000
1983 - Payable in annual installments of \$4,500,000 in 1985, \$3,600,000 in 1986, and \$2,800,000 in 1987 with interest from 7.75% to 8.25% (6173)	<u>-</u>	<u>10,900,000</u>	<u>10,900,000</u>
Total Internal Service Funds	<u>19,800,000</u>	<u>800,000</u>	<u>20,600,000</u>
<u>General Long-Term Debt Account Group</u>			
Muskegon County Building Authority (Convention Center) - payable in increasing annual installments ranging from \$50,000 in 1987 to \$250,000 in 2003 with interest from 9.75% to 12.75% (3100)	-	2,650,000	2,650,000
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)	3,425,000	(75,000)	3,350,000
Equipment purchase agreement at 8% payable in equal monthly installments of \$1,761 including interest, through October, 1986 (2490)	59,871	(21,131)	38,740

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 6 - LONG-TERM DEBT - Continued

	Balance January 1, 1984	Borrowings (payments)	Balance December 31, 1984
<u>General Long-Term Debt Account Group - Continued</u>			
Equipment purchase agreement at 8.25% payable in equal monthly installments of \$3,838, including interest, through January, 1986 (2490)	\$ 95,963	\$ 46,062)	\$ 49,901
Muskegon County Road Commission - payable in increasing annual installments ranging from \$54,945 in 1985 to \$173,385 in 1999 with an average interest rate of approximately 9.5% (2010)	1,500,000	-	1,500,000
Muskegon County Road Commission - payable in increasing annual installments ranging from \$8,684 in 1985 to \$29,077 in 1999 with an average interest rate of approximately 9.5% (2010)	-	246,000	246,000
Total General Long-Term Debt Account Group	<u>5,080,834</u>	<u>2,753,807</u>	<u>7,834,641</u>
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	\$75,942,631 =====	\$ 1,255,573 =====	\$77,198,204 =====

The annual requirements for payment of principal and interest on the obligations outstanding at December 31, 1984 are as follows:

	Special Assessment Funds	Enterprise Funds	Internal Service Funds	Long-Term Debt Group of accounts
1985	\$ 3,813,691	\$ 1,914,762	\$13,172,250	\$ 970,541
1986	3,637,767	1,896,165	7,259,125	917,262
1987	3,612,332	1,892,988	3,030,000	962,011
1988	3,651,330	1,909,064	-	945,578
1989	3,530,624	1,881,864	-	929,138
1990-1994	18,103,986	8,006,802	-	4,755,909
1995-1999	10,010,714	3,784,499	-	4,495,693
2000-2004	5,235,275	-	-	2,665,400
2005-2009	314,375	-	-	1,089,375
2010-2014	284,500	-	-	-
2015-2019	245,000	-	-	-
2020-2024	84,000	-	-	-
	<u>\$52,523,594</u> =====	<u>\$21,286,144</u> =====	<u>\$23,461,375</u> =====	<u>\$17,730,907</u> =====

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 6 - 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 issues are 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 \$2,439,108 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 (\$26,672,239 at December 31, 1984) and the full faith and credit of the County.

NOTE 7 - 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 8 - 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. Contributions were approximately \$1,388,000 for the year ended December 31, 1984 which approximates the current service cost for the year. There is no prior accrued service liability. At December 31, 1983, the date of the latest actuarial review, information from the plan's administrator indicates the County's estimated share of actuarial present value of vested accumulated plan benefits was \$6,850,309 and plan net assets available for benefits were \$14,358,863 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 9 - 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 1983 in the "memorandum only" columns are included only to provide a basis for comparison with 1984 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, 1984

NOTE 10 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains six enterprise funds which provide Wastewater Management, Airport, Transit, Water and Solid Waste Management Services. Segment information for the year ended December 31, 1984 is presented below for each of these activities.

	<u>Solid Waste Management</u>	<u>Fly Ash Program</u>	<u>Muskegon County Airport</u>
Operating revenues	\$375,617	\$ 99,781	\$ 487,184
Depreciation and amortization	43,735	23,686	164,643
Operating income (loss)	233,232	(12,111)	(215,534)
Operating subsidies	-	-	-
Operating transfers	(3,517)	(3,118)	75,524
Net income (loss)	220,948	-	(148,339)
Current capital			
Contributions	-	-	154,171
Transfers	-	-	(154,621)
Property additions	65,584	-	213,741
Net working capital	77,788	238,169	(75,629)
Long-term debt	-	-	-
Total assets	288,540	298,657	4,048,293
Total equity	268,382	27,575	6,282

	<u>Muskegon Area Transit System</u>	<u>Northside Water (5910)</u>	<u>Wastewater Management System</u>	<u>Total</u>
Operating revenues	\$ 216,617	\$ 47,464	\$ 5,009,414	\$ 6,236,077
Depreciation and amortization	315,045	-	1,711,941	2,259,050
Operating income (loss)	(1,117,931)	24,606	(916,349)	(2,004,087)
Operating subsidies	792,131	-	-	792,131
Operating transfers	(9,220)	(161)	(59,687)	(179)
Net income (loss)	(315,033)	45,056	(113,109)	(310,477)
Current capital				
Contributions	-	-	1,398,533	1,552,704
Transfers	(315,033)	-	(1,285,501)	(1,755,155)
Property additions	-	-	2,150,315	2,429,640
Net working capital	98,266	144,358	3,499,417	3,982,369
Long-term debt	-	-	13,875,527	13,875,527
Total assets	1,200,092	144,507	43,001,247	48,981,336
Total equity	-	144,358	3,874,223	4,320,820

NOTE 11 - LEASES

The County leases certain office space and equipment under operating leases, which expire on various dates through 1985, with aggregate minimum rentals of \$204,000. Rental expense under operating leases was \$462,000 for the year ended December 31, 1984.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND-DISCLOSURES

Generally accepted accounting principles require disclosure, as part of the combined statements - Overview, of certain information concerning individual funds including:

- a) Individual fund interfund receivable and payable balances. Such balances at December 31, September 30 and June 30, 1984 were:

Fund	Interfund receivable	Interfund payable
General Fund	\$ 325,101	\$ 45,983
Special Revenue Funds:		
Marine Safety (1200)	28,598	
Day Camp (2081)	39,944	
Health Department (2210)	22,106	
Pioneer Park (2411)	12,349	
Sewage Facilities Step One (2430)		135,670
Federal Revenue Sharing (2490)	4,146	319,621
Muskegon County Economic Development Commission (2960)	76,185	
Jobs Training Partnership Act (2740)	45,528	1,733
PIC Planning (2741)	49	
Sheriff Road Patrol (1210)	4,722	
Community Mental Health (2220)	69,657	614
Substance Abuse Program (2222)	2,953	354
Every Woman's Place (2510)	28,985	436
ADD-CAR (2666)	71	
Michigan Youth Corp (2743)		1,758
Mental Health Building (2970)		27,887
Older Workers Program (2994)	2,325	
Capital Projects Fund:		
Wiener Property (1180)	85,556	
Enterprise Fund:		
Muskegon County Wastewater Management System - Number One (5920)	113,670	324,958
Internal Service Funds:		
1980 Delinquent Tax Revolving (6170)	200,000	
1982 Delinquent Tax Revolving (6172)		68,999
1983 Delinquent Tax Revolving (6173)		200,000
Insurance (6770)	68,999	
Trust and Agency Funds:		
Froebel Neighborhood Improvements (7920)	6,426	
New Muskegon (7940)	8,000	
Child Care and Neglect (7960)	3,000	
Youth Contact Center (7982)	6,982	
	<u>1,155,352</u>	<u>1,106,013</u>
Timing differences between fiscal years:		
September 30 receivables and payables collected or paid before December 31	(108,713)	(31,049)
June 30 receivables and payables collected or paid before December 31	(45,577)	(1,733)
December 31 receivables and payables set up after September year end	<u>(11,271)</u>	<u>(83,440)</u>
	\$ 989,791	\$ 989,791
	=====	=====

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

b) Operating transfers in (out) balances. Such balances at December 31, September 30, and June 30, 1984 were:

<u>Fund</u>	<u>Operating transfers</u>
General Fund	\$(2,686,285)
Special Revenue Funds:	
Foster Child Care (1110)	74,716
Child Haven (1120)	80,084
Cooperative Reimbursement Friend of the Court (1130)	106,149
Cooperative Reimbursement Prosecutor (1150)	13,918
Civil Defense (1190)	60,581
Marine Safety (1200)	26,423
County Road (2010)	355,159
Day Camp (2081)	38,124
Friend of the Court (2150)	(2,429)
Health Department (2210)	974,263
Accommodations Tax (2300)	(202,126)
Pioneer Park (2411)	23,289
Federal Revenue Sharing (2490)	(630,552)
Law Library (2610)	14,401
Library (2710)	192,913
SYETP (2742)	(23,093)
EDC Loan Revolving (2860)	(36,047)
Brookhaven Medical Care Facility (2900-3170)	346,093
Social Services (2910)	3,891
Child Care Facility (2920)	525,839
Soldiers and Sailors Relief (2930)	6,087
Muskegon County Economic Development Commission (2960)	110,665
Snowmobile Trail Grooming (2964)	556
Jobs Training Partnership Act (2740)	(4,320)
Sheriff Road Patrol (1210)	(4,804)
Community Mental Health (2220)	44,205
Substance Abuse Program (2222)	2,682
Whitehall Adult Activity (2224)	(1,121)
Cloverville Adult Activity (2225)	(1,203)
Every Woman's Place (2510)	16,623
ADD-CAR (2666)	(1,220)
Michigan Youth Corp (2743)	(6,853)
Community Services (2744)	(3,646)
Cross Lake Ferry Study (2784)	6,323
Tourist Bureau (2962)	202,000
Mental Health Building (2970)	(70)
Special Assessment Fund:	
Drain Fund (8010)	7,290
Capital Projects Fund:	
Wiener Property (4180)	85,556
Enterprise Funds:	
Solid Waste Management (5710)	(3,517)
Fly Ash Program (5711)	(3,118)
Muskegon County Airport (5810)	75,524
Muskegon Area Transit System (5880)	(9,220)
Northside Water (5910)	(161)
Muskegon County Wastewater Management System - Number One (5920)	(59,687)

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1984

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

b) Operating transfers in (out) balances - Continued

<u>Fund</u>	<u>Operating transfers</u>
<b>Internal Service Funds:</b>	
Equipment Revolving (6660)	\$ (20)
Insurance (6770)	750,825
<b>Trust and Agency Funds:</b>	
Labor Management Program (7910)	(110)
Froebel Neighborhood Improvement (7920)	6,427
New Muskegon (7940)	8,000
El Centro Latino (7950)	12,861
Child Care and Neglect (7960)	<u>3,000</u>
	494,865
<b>Adjustments:</b>	
County Road (component unit of government included for informational purposes only)	(333,659)
Fiscal year differences	3,080
Foster Child Care (1110) Child Haven (1120) and Social Services (2910), treated as expenditures in General Fund instead of operating transfers	<u>(164,286)</u>
	\$ -
	=====

c) Excess of expenditures over appropriations in individual funds.

	<u>Budget</u>	<u>Actual</u>
Foster Child Care (1110)	\$110,772	\$149,357
Child Haven (1120)	151,535	163,082
Cooperative Reimbursement		
Friend of the Court (1130)	369,788	370,670
Cooperative Reimbursement Prosecutor (1150)	94,331	96,878
Civil Defense (1190)	101,942	103,696
Day Camp (2081)	37,233	38,124
Accommodations Tax (2300)	20,969	63,732
Law Library (2610)	18,300	20,901
City of Muskegon		
EDC-CDBG (2862)	-	25,347
City of Muskegon		
EDC-UDAG (2863)	-	12,638
Veterans Trust (2940)	50,000	83,667
Muskegon County Economic Development Commission (2960)	181,965	188,726
Snowmobile Trail Grooming (2964)	3,108	3,363
Every Woman's Place (2510)	331,632	336,921

All expenditures over appropriations have either been paid for by operating transfers from other funds or by the reduction of current fund balance. In no case does any fund currently carry a deficit fund balance with the exception of the special assessment funds as disclosed in Note 7.

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## 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, 1984

	1984		Variance - favorable - (unfavorable)	1983 Actual
	Budget	Actual		
Legislative				
Personal services	\$ 153,109	\$ 134,074	\$ 19,035	\$ 134,600
Supplies	2,475	2,690	(215)	2,209
Other services and charges	33,206	29,656	3,550	40,552
Capital outlay	-	-	-	-
	<u>188,790</u>	<u>166,420</u>	<u>22,370</u>	<u>177,361</u>
Judicial				
Personal services	2,542,234	2,512,758	29,476	2,369,120
Supplies	108,203	114,114	(5,911)	102,803
Other services and charges	539,120	538,697	423	501,856
Capital outlay	-	-	-	13,127
	<u>3,189,557</u>	<u>3,165,569</u>	<u>23,988</u>	<u>2,986,906</u>
General government				
Personal services	3,141,057	3,141,448	(391)	3,081,597
Supplies	180,712	191,325	(10,613)	171,132
Other services and charges	785,516	752,260	33,256	691,307
Capital outlay	8,238	6,044	2,194	7,429
	<u>4,115,523</u>	<u>4,091,077</u>	<u>24,446</u>	<u>3,951,465</u>
Public safety				
Personal services	2,762,237	2,827,254	(65,017)	2,636,200
Supplies	334,654	339,423	(4,769)	320,230
Other services and charges	284,760	255,972	28,788	217,464
Capital outlay	4,407	1,460	2,947	3,166
	<u>3,386,058</u>	<u>3,424,109</u>	<u>(38,051)</u>	<u>3,177,060</u>
Health				
Personal services	-	-	-	-
Supplies	100	-	100	38
Other services and charges	612,900	661,635	(48,735)	591,142
Capital outlay	-	-	-	-
	<u>613,000</u>	<u>661,635</u>	<u>(48,635)</u>	<u>591,180</u>

County of Muskegon  
General Fund

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET - CONTINUED

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Welfare				
Personal services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Other services and charges	183,191	198,106	(14,915)	177,080
Capital outlay	-	-	-	-
	<u>183,191</u>	<u>198,106</u>	<u>(14,915)</u>	<u>177,080</u>
Culture				
Personal services	103,399	104,696	(1,297)	97,531
Supplies	8,575	8,288	287	6,096
Other services and charges	18,295	18,619	(324)	12,768
Capital outlay	-	-	-	-
	<u>130,269</u>	<u>131,603</u>	<u>(1,334)</u>	<u>116,395</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	16,050	12,737	3,313	4,596
Supplies	-	-	-	609
Other services and charges	-	-	-	314
Capital outlay	-	-	-	-
	<u>16,050</u>	<u>12,737</u>	<u>3,313</u>	<u>5,519</u>
	<u>\$11,852,438</u>	<u>\$11,881,256</u>	<u>\$(28,818)</u>	<u>\$11,212,966</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 for the purpose of providing additional car miles of traffic safety enforcement, emergency assistance, safety inspection and accident prevention patrol of roads and parks as described in P.A. 416 of 1978.

County Road (2010)--to account for the maintenance of County highways, 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.

Pioneer Park (2411)--to account for monies granted from the state, Federal Revenue Sharing and other units of government for improvements and renovations made at the County's Pioneer Park Camp Ground.

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.

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.

Budget Stabilization (2570)--to account for monies appropriated from the County for the purpose of maintaining the current level and quality of public service. Funds are to be used only in the occurrence of an identified shortfall during any single budget period.

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

ADD-CAR (2666)--to account for federal pass-thru funds received from the state 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 operated 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.

Jobs Training Partnership Act (JTPA) (2740)--to account for federal pass-thru funds received by the County as a prime sponsor for Muskegon and Oceana Counties under the Jobs Training Partnership Act. These funds are targeted for training and employment programs for the unemployed and economically disadvantaged citizens of Muskegon and Oceana counties. It consists of training programs for skilled shortage areas in the private sector.

PIC Planning Grant (2741)--to account for federal pass-thru monies received from the state for start-up of JTPA.

Summer Youth Employment Training Program (SYETP) (2742)--to account for federal pass-thru monies received for the operation of a summer youth employment program.

Michigan Youth Corp (2743)--to account for monies received from the state for employment of disadvantaged youth ages 16-21.

Community Service Corp. (2744)--to account for monies received from the state for employment of welfare recipients.

On-the-Job Training (OJT) (2750)--to account for federal pass-thru and state grants specifically received for on-the-job training for unemployed and economically disadvantaged citizens.

Probation Services (2762)--to account for monies granted from the state for placement of marginal-type criminals in the community.

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 and County, used to perform feasibility studies (contractual services) related to cross lake ferry service.

Lakefront Trolley Study (2785)--to account for monies granted from the state for the purpose of analyzing the feasibility of trolley service in the County of Muskegon.

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

Muskegon Township EDC (2861)--to account for monies received by Muskegon Township to accommodate loans to area businesses for employment expansion or retention.

City of Muskegon EDC-CDBG (2862)--to account for monies received by the City of Muskegon to accommodate loans to area businesses for employment expansion or retention. Funds are provided by a federal community development block grant.

City of Muskegon EDC-UDAG (2863)--to account for monies received by the City of Muskegon to accommodate loans to area businesses for employment expansion or retention. Funds are provided by a federal urban development action grant.

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 and 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 to aid U. S. military veterans who are residents of the State of Michigan.

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 Bureau (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.

Coastal Zone Management (2963)--to account for monies from the state for the purpose of constructing a replica of a vintage Great Lakes ship.

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.

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.



County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1984					
	County Road (2010)	Day Camp (2081)	Friend of The Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Pioneer Park (2411)
<b>ASSETS</b>						
Cash and cash investments	\$ 1,163,662	\$ -	\$ -	\$ -	\$ 63,052	\$ -
Accounts receivable	-	-	-	-	-	-
Third-party cost reimbursements	914,010	-	16,824	323,520	-	11,478
Federal and state grants	-	-	-	-	-	-
Local municipalities and private enterprise	181,726	-	370	-	9,051	-
Other	65,225	-	-	-	5,934	-
Prepaid expenses	-	39,944	-	22,106	-	-
Due from other funds	-	-	-	-	-	12,349
Inventory of supplies	407,458	-	-	-	-	-
	<u>\$ 2,732,081</u>	<u>\$ 39,944</u>	<u>\$ 17,194</u>	<u>\$ 345,626</u>	<u>\$ 78,037</u>	<u>\$ 23,827</u>
	=====	=====	=====	=====	=====	=====
<b>LIABILITIES AND FUND BALANCE</b>						
Cash overdraft	\$ -	\$ 39,415	\$ 2,730	\$ 167,990	\$ -	\$ 23,827
Accounts payable	273,605	-	-	43,883	19	-
Accrued liabilities	93,156	529	1,124	42,657	275	-
Due to State of Michigan	280,048	-	-	90,343	-	-
Due to local municipalities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
	<u>646,809</u>	<u>39,944</u>	<u>3,854</u>	<u>344,873</u>	<u>294</u>	<u>23,827</u>
	=====	=====	=====	=====	=====	=====
Fund balance (deficit)	1,400,128	-	13,340	-	77,743	-
Designated	685,144	-	-	753	-	-
Undesignated	<u>2,085,272</u>	<u>-</u>	<u>13,340</u>	<u>753</u>	<u>77,743</u>	<u>-</u>
	=====	=====	=====	=====	=====	=====
	<u>\$ 2,732,081</u>	<u>\$ 39,944</u>	<u>\$ 17,194</u>	<u>\$ 345,626</u>	<u>\$ 78,037</u>	<u>\$ 23,827</u>
	=====	=====	=====	=====	=====	=====

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1984					
	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)	Federal Revenue Sharing (2490)	Budget Stabili- zation (2570)	Law Library (2610)	SYETP (2742)
<b>ASSETS</b>						
Cash and cash investments	\$ 9,658	\$ 3,222	\$ 52,372	\$ 750,000	\$ 917	\$ 3,546
Accounts receivable	-	-	-	-	-	-
Third-party cost reimbursements	115,192	-	307,758	-	-	-
Federal and state grants	-	-	-	-	-	-
Local municipalities and private enterprise	-	-	37,211	-	-	-
Other	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other funds	-	-	4,146	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 124,850</u>	<u>\$ 3,222</u>	<u>\$ 401,487</u>	<u>\$ 750,000</u>	<u>\$ 917</u>	<u>\$ 3,546</u>
	=====	=====	=====	=====	=====	=====
<b>LIABILITIES AND FUND BALANCE</b>						
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	41,695	-	917	3,380
Accrued liabilities	-	-	577	-	-	-
Due to State of Michigan	-	-	-	-	-	166
Due to local municipalities	-	-	-	-	-	-
Due to other funds	113,670	-	319,621	-	-	-
Deferred revenues	-	-	-	-	-	-
	<u>113,670</u>	<u>-</u>	<u>361,893</u>	<u>-</u>	<u>917</u>	<u>3,546</u>
	=====	=====	=====	=====	=====	=====
Fund balance (deficit)						
Designated	11,180	-	39,594	-	-	-
Undesignated	<u>11,180</u>	<u>3,222</u>	<u>39,594</u>	<u>750,000</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====	=====	=====
	\$ 124,850	\$ 3,222	\$ 401,487	\$ 750,000	\$ 917	\$ 3,546
	=====	=====	=====	=====	=====	=====

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

ASSETS	December 31, 1984				
	Muskegon Township FDC (2861)	City of Muskegon EDC-CDBG (2862)	City of Muskegon EDC-UDAG (2863)	Brookhaven Medical Care Facility (2900-3170)	Social Services (2910)
Cash and cash investments	\$ 24,170	\$ 38,399	\$ 128,322	\$ -	\$ 20,348
Accounts receivable	-	-	-	522,399	-
Third-party cost reimbursements	-	-	-	-	118,517
Federal and state grants	-	-	-	-	-
Local municipalities and private enterprise	243,112	84,943	799,887	-	-
Other	291	839	5,494	20,072	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	40,344	-
	\$940,243	\$124,181	\$933,703	\$582,815	\$138,865
	=====	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ -	\$ -	\$ 80,349	\$ -
Accounts payable	75	25,000	-	91,120	1,600
Accrued liabilities	-	-	-	72,498	-
Due to State of Michigan	-	-	-	-	137,265
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	65,733	-	-
	75	25,000	65,733	243,967	138,865
	=====	=====	=====	=====	=====
Fund balance (deficit)	-	-	-	338,798	-
Designated	940,168	99,181	867,970	50	-
Undesignated	940,168	99,181	867,970	338,848	-
	=====	=====	=====	=====	=====
	\$940,243	\$124,181	\$933,703	\$582,815	\$138,865
	=====	=====	=====	=====	=====

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

ASSETS	Muskegon County				
	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)	Veterans Trust (2940)	Economic Development Commission (2960)	Snowmobile Trail Grooming (2964)
Cash and cash investments	\$ -	\$ -	\$1,869	\$ -	\$ 9
Accounts receivable	-	-	-	-	-
Third-party cost reimbursements	29,472	-	-	-	-
Federal and state grants	-	-	-	-	-
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	76,185	-
	<u>\$29,472</u>	<u>\$ -</u>	<u>\$1,869</u>	<u>\$76,185</u>	<u>\$ 9</u>
	=====	=====	=====	=====	=====
	\$10,299	\$ -	\$ -	\$72,893	\$ -
Cash overdraft	9,892	-	-	246	9
Accounts payable	9,281	-	-	3,046	-
Accrued liabilities	-	-	-	-	-
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues	-	-	-	-	-
	<u>29,472</u>	<u>-</u>	<u>-</u>	<u>76,185</u>	<u>9</u>
	=====	=====	=====	=====	=====
Fund balance (deficit)	-	-	1,869	-	-
Designated	-	-	-	-	-
Undesignated	-	-	<u>1,869</u>	-	-
	<u>\$29,472</u>	<u>\$ -</u>	<u>\$1,869</u>	<u>\$76,185</u>	<u>\$ 9</u>
	=====	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE



County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

September 30, 1984

	Cloverville Adult Activity (2225)	Every Woman's Place (2510)	Ridesharing Grant (2543)	ADD-CAR (2666)	Michigan Youth Corp (2743)	Community Service Corp (2744)
<b>ASSETS</b>						
Cash and cash investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	782	-	-	-	-
Third-party cost reimbursements	19,868	38,361	217	61,187	53,239	42,630
Federal and state grants	-	-	-	-	-	-
Local municipalities and private enterprise	-	-	-	-	-	-
Other	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other funds	-	28,985	-	71	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$19,868</u>	<u>\$68,128</u>	<u>\$217</u>	<u>\$61,258</u>	<u>\$53,239</u>	<u>\$42,630</u>
	=====	=====	===	=====	=====	=====
<b>LIABILITIES AND FUND BALANCE</b>						
Cash overdraft	\$11,641	\$46,118	\$217	\$41,045	\$25,497	\$20,592
Accounts payable	1,815	10,506	-	16,452	1,265	-
Accrued liabilities	6,412	9,825	-	1,590	22,732	18,591
Due to State of Michigan	-	-	-	2,171	1,987	3,447
Due to local municipalities	-	-	-	-	-	-
Due to other funds	-	436	-	-	1,758	-
Deferred revenues	-	-	-	-	-	-
	<u>19,868</u>	<u>66,885</u>	<u>217</u>	<u>61,258</u>	<u>53,239</u>	<u>42,630</u>
	=====	=====	===	=====	=====	=====
Fund balance (deficit)	-	-	-	-	-	-
Designated	-	1,243	-	-	-	-
Undesignated	-	1,243	-	-	-	-
	<u>\$19,868</u>	<u>\$68,128</u>	<u>\$217</u>	<u>\$61,258</u>	<u>\$53,239</u>	<u>\$42,630</u>
	=====	=====	===	=====	=====	=====



County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	September 30, 1984				Total - All Funds	
	Coastal Zone Management (2963)	Mental Health Building (2970)	Older Workers Program (2994)		1984	1983
<b>ASSETS</b>						
Cash and cash investments	\$110	\$68,404	\$ 258		\$ 6,984,604	\$ 5,295,900
Accounts receivable	-	23,449	-		546,630	676,182
Third-party cost reimbursements	-	-	10,872		3,389,951	2,321,311
Federal and state grants	-	-	-		1,952,612	1,313,167
Local municipalities and private enterprise	-	-	-		439,241	368,985
Other	-	3,623	-		68,848	136,846
Prepaid expenses	-	-	2,325		337,618	60,010
Due from other funds	-	-	-		447,802	340,394
Inventory of supplies	-	-	-			
	\$110	\$95,476	\$13,455		\$14,167,306	\$10,512,795

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ -	\$ -	\$ 853,673	\$ 624,298
Accounts payable	-	4,392	13,455	4,877,209	2,659,242
Accrued liabilities	-	19	-	462,156	547,786
Due to State of Michigan	110	-	-	1,875,639	1,012,994
Due to local municipalities	-	-	-	-	157,556
Due to other funds	-	27,887	-	466,073	179,183
Deferred revenue	-	24,000	-	94,432	16,576
	110	56,298	13,455	8,629,182	5,197,635
Fund balance (deficit)					
Designated	-	39,178	-	1,911,640	3,494,969
Undesignated	-	-	-	3,626,484	1,820,191
	-	39,178	-	5,538,124	5,315,160
	110	\$95,476	\$13,455	\$14,167,306	\$10,512,795

County of Muskegon  
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE

	Year ended December 31, 1984					
	Foster Child Care (1110)	Child Haven (1120)	Cooperative Reimbursement The Court (1130)	Cooperative Reimbursement Prosecutor (1150)	Civil Defense (1190)	Marine Safety (1200)
Revenues						
Grants						
State	\$ 74,641	\$ 82,998	\$ 264,521	\$ 82,960	\$ 43,115	\$ 57,856
Federal	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	<u>74,641</u>	<u>82,998</u>	<u>264,521</u>	<u>82,960</u>	<u>43,115</u>	<u>57,856</u>
Expenditures						
Current operations						
General County government	-	-	370,670	96,878	103,696	83,809
Public safety	149,357	163,082	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Capital outlay	<u>149,357</u>	<u>163,082</u>	<u>370,670</u>	<u>96,878</u>	<u>103,696</u>	<u>84,279</u>
	<u>(74,716)</u>	<u>(80,084)</u>	<u>(106,149)</u>	<u>(13,918)</u>	<u>(60,581)</u>	<u>(26,423)</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)	74,716	85,679	115,058	15,030	63,235	61
County appropriations - General Fund	-	(5,595)	(8,909)	(1,112)	(2,654)	26,362
Other	<u>74,716</u>	<u>80,084</u>	<u>106,149</u>	<u>13,918</u>	<u>60,581</u>	<u>26,423</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance (deficit) at beginning of year	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
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, 1984					
	County Road (2010)	Day Camp (2081)	Friend of The Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Pioneer Park (2411)
<b>Revenues</b>						
Grants						
State	\$5,473,159	-	\$56,000	\$1,412,854	\$	\$ 11,478
Federal	268,570	-	-	17,319	-	-
Local units	476,324	-	-	-	-	-
Charges for services rendered	-	-	17,115	302,788	183,292	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	163,041	-	455	-	8,781	-
Other	16,652	-	-	-	-	-
	<u>6,397,746</u>	<u>-</u>	<u>73,570</u>	<u>1,732,961</u>	<u>192,073</u>	<u>11,478</u>
<b>Expenditures</b>						
Current operations						
General County government	-	-	57,801	-	63,732	-
Public safety	-	-	-	-	-	-
Health	-	-	-	2,692,903	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	38,124	-	-	-	2,038
Highways and streets	6,392,205	-	-	-	-	-
Capital outlay	893,846	-	-	13,961	-	32,729
	<u>7,286,051</u>	<u>38,124</u>	<u>57,801</u>	<u>2,706,864</u>	<u>63,732</u>	<u>34,767</u>
Revenues over (under) expenditures	<u>(888,305)</u>	<u>(38,124)</u>	<u>15,769</u>	<u>(973,903)</u>	<u>128,341</u>	<u>(23,289)</u>
Other financing sources (uses)						
Operating transfers in (out)	30,000	-	-	1,017,790	-	-
County appropriations - General Fund	325,159	38,124	(2,429)	(43,527)	(202,126)	23,289
Other	<u>355,159</u>	<u>38,124</u>	<u>(2,429)</u>	<u>974,263</u>	<u>(202,126)</u>	<u>23,289</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(533,146)	-	13,340	360	(73,785)	-
Fund balance (deficit) at beginning of year	2,618,418	-	-	393	151,528	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance (deficit) at end of year	<u>\$2,085,272</u>	<u>\$ -</u>	<u>\$13,340</u>	<u>\$ 753</u>	<u>\$ 77,743</u>	<u>\$ -</u>

County of Muskegon  
Special Revenue Funds

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

	Year ended December 31, 1984						
	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)	Federal Revenue Sharing (2490)	Budget Stabili- zation (2570)	Law Library (2610)	Library (2710)	SYE/P (2742)
Revenues							
Grants							
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,329	\$ 696,846
Federal	-	-	1,153,410	-	-	6,665	-
Local units	-	-	-	-	-	435	-
Charges for services rendered	-	-	-	-	-	10,227	-
Contributions from private sources	-	-	-	-	-	2,097	-
Fines and forfeitures	-	-	-	-	6,500	226,769	-
Investment income	-	-	55,770	-	-	-	-
Other	-	-	13,500	-	-	972	-
			<u>1,222,680</u>		<u>6,500</u>	<u>289,494</u>	<u>696,846</u>
Expenditures							
Current operations							
General County government	-	-	615,881	-	20,901	-	-
Public safety	-	-	-	-	-	-	-
Health	81	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	673,753
Culture	-	-	-	-	-	481,753	-
Recreation	-	-	-	-	-	-	-
Highways and streets	-	-	759,273	-	-	-	-
Capital outlay	-	-	<u>1,375,154</u>	-	<u>20,901</u>	<u>1,495</u>	-
	<u>81</u>					<u>483,248</u>	<u>673,753</u>
Revenues over (under) expenditures	(81)	-	(152,474)	-	(14,401)	(193,754)	23,093
Other financing sources (uses)							
Operating transfers in (out)	-	-	-	-	14,401	178,434	-
County appropriations - General fund	-	-	(630,552)	-	-	14,479	(23,093)
Other	-	-	(630,552)	-	14,401	192,913	(23,093)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(81)	-	(783,026)	-	-	(841)	-
Fund balance (deficit) at beginning of year	11,261	3,222	822,620	-	-	1,831	-
Equity transfer (to) from other funds	-	-	-	750,000	-	-	-
Fund balance (deficit) at end of year	\$11,180	\$3,222	\$ 39,594	\$750,000	\$ -	\$ 990	\$ -

County of Muskegon  
Special Revenue Funds

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

	Year ended December 31, 1984				
	Muskegon Township EDC (2861)	City of Muskegon EDC-CDBG (2862)	City of Muskegon EDC-UDAG (2863)	Brookhaven Medical Care Facility (2900-3170)	Social Services (2910)
Revenues					
Grants					
State	\$ -	\$ -	\$ -	\$ -	\$923,571
Federal	-	-	-	-	-
Local units	-	-	727,000	-	-
Charges for services rendered	-	-	-	4,358,316	-
Contributions from private sources	-	-	-	17,234	-
Fines and forfeitures	-	-	-	-	-
Investment income	107,000	6,411	141,458	31,344	-
Other	<u>107,000</u>	<u>6,411</u>	<u>868,458</u>	<u>2,561</u>	<u>923,571</u>
	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures					
Current operations					
General County government	335,650	25,347	12,638	-	-
Public safety	-	-	-	4,679,162	927,462
Health	-	-	-	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Highways and streets	-	-	-	-	-
Capital outlay	-	-	-	-	-
	<u>335,650</u>	<u>25,347</u>	<u>12,638</u>	<u>51,353</u>	<u>927,462</u>
	(228,650)	(18,936)	855,820	(321,060)	(3,891)
Revenues over (under) expenditures	267,573	(18,936)	855,820	25,033	-
Other financing sources (uses)					
Operating transfers in (out)	-	-	-	500,474	3,891
County appropriations - General Fund	(36,047)	-	-	(154,381)	-
Other	<u>(36,047)</u>	<u>-</u>	<u>-</u>	<u>346,093</u>	<u>3,891</u>
	(264,697)	(18,936)	855,820	25,033	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,335,132	-	-	313,815	-
Fund balance (deficit) at beginning of year	<u>(130,267)</u>	<u>118,117</u>	<u>12,150</u>	<u>-</u>	<u>-</u>
Equity transfer (to) from other funds	-	-	-	-	-
Fund balance (deficit) at end of year	\$ 940,168	\$ 99,181	\$867,970	\$ 338,848	\$ -

County of Muskegon  
Special Revenue Funds

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

	Year ended December 31, 1984				
	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)	Veterans Trust (2940)	Muskegon County Economic Development Commission (2960)	Snowmobile Trail Grooming (2964)
Revenues					
Grants					
State	\$ 307,563	\$ -	\$ 73,451	\$ -	\$ 2,807
Federal	-	-	-	-	-
Local units	-	-	-	42,061	-
Charges for services rendered	-	-	-	36,000	-
Contributions from private sources	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Other	-	-	-	-	-
	<u>307,563</u>	<u>73,451</u>	<u>73,451</u>	<u>78,061</u>	<u>2,807</u>
Expenditures					
Current operations					
General County government	-	-	-	188,377	-
Public safety	833,402	-	-	-	-
Health	-	6,087	83,667	-	-
Welfare	-	-	-	-	-
Culture	-	-	-	-	3,363
Recreation	-	-	-	-	-
Highways and streets	-	-	-	349	-
Capital outlay	-	<u>6,087</u>	<u>83,667</u>	<u>188,726</u>	<u>3,363</u>
	<u>833,402</u>	<u>6,087</u>	<u>83,667</u>	<u>188,726</u>	<u>3,363</u>
Revenues over (under) expenditures	<u>(525,839)</u>	<u>(6,087)</u>	<u>(10,216)</u>	<u>(110,665)</u>	<u>(556)</u>
Other financing sources (uses)					
Operating transfers in (out)	540,316	6,087	-	-	614
County appropriations - General Fund	(20,477)	-	-	110,665	(58)
Other	<u>525,839</u>	<u>6,087</u>	-	<u>110,665</u>	<u>556</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	(10,216)	-	-
Fund balance (deficit) at beginning of year	-	-	12,085	-	-
Equity transfer (to) from other funds	-	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ 1,869	\$ -	\$ -

County of Muskegon  
Special Revenue Funds

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

	Year ended June 30, 1984		Year ended September 30, 1984			
	Jobs Training Partnership Act (2740)	PIC Planning Grant (2741)	Sheriff Road Patrol (1210)	Community Mental Health (2220)	Substance Abuse Program (2222)	Whitehall Adult Activity (2224)
Revenues						
Grants						
State	\$1,447,335	\$30,000	\$99,144	\$7,564,829	\$26,574	\$93,457
Federal	228,042	-	-	4,065	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	377,310	-	-
Contributions from private sources	-	-	-	80,000	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	126,854	-	-
Other	-	-	-	6,324	-	30
	<u>1,675,377</u>	<u>30,000</u>	<u>99,144</u>	<u>8,159,382</u>	<u>26,574</u>	<u>93,487</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	94,340	-	-	-
Health	-	-	-	8,169,710	28,778	91,714
Welfare	1,671,057	28,886	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Highways and streets	-	1,114	-	-	-	-
Capital outlay	-	<u>1,114</u>	-	<u>35,402</u>	<u>478</u>	<u>652</u>
	<u>1,671,057</u>	<u>30,000</u>	<u>94,340</u>	<u>8,205,112</u>	<u>29,256</u>	<u>92,366</u>
	4,320	-	4,804	(45,730)	(2,682)	1,121
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)	(4,320)	-	-	69,657	2,953	-
County appropriations - General Fund	<u>(4,320)</u>	-	<u>(4,804)</u>	<u>(25,452)</u>	<u>(271)</u>	<u>(1,121)</u>
Other	-	-	<u>(4,804)</u>	<u>44,205</u>	<u>2,682</u>	<u>(1,121)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance (deficit) at beginning of year	-	-	-	(1,525)	-	-
Equity transfer (to) from other funds	-	-	-	1,525	-	-
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, 1984					
	Cloverville Adult Activity (2225)	Every Woman's Place (2510)	Ridesharing Grant (2543)	ADD-CAR (2666)	Michigan Youth Corp (2743)	Community Service Corp (2744)
Revenues						
Grants						
State	\$140,383	\$281,248	\$ -	\$69,986	\$154,830	\$85,624
Federal	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	40,293	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	2,080	-	-	-	-	-
Other	50	-	-	-	-	-
	<u>142,513</u>	<u>321,541</u>	<u>-</u>	<u>69,986</u>	<u>154,830</u>	<u>85,624</u>
Expenditures						
Current operations						
General County government	-	-	-	68,346	-	-
Public safety	-	336,921	-	-	-	-
Health	140,404	-	-	-	147,977	81,978
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Capital outlay	906	-	-	420	-	-
	<u>141,310</u>	<u>336,921</u>	<u>-</u>	<u>68,766</u>	<u>147,977</u>	<u>81,978</u>
	<u>1,203</u>	<u>(15,380)</u>	<u>-</u>	<u>1,220</u>	<u>6,853</u>	<u>3,646</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)						
County appropriations - General Fund	-	-	-	-	-	-
Other	(1,203)	16,623	-	(1,220)	(6,853)	(3,646)
	<u>(1,203)</u>	<u>16,623</u>	<u>-</u>	<u>(1,220)</u>	<u>(6,853)</u>	<u>(3,646)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance (deficit) at beginning of year	-	1,243	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ 1,243	\$ -	\$ -	\$ -	\$ -

County of Muskegon  
Special Revenue Funds

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

	Year ended September 30, 1984					
	OJT (2750)	Probation Services (2762)	Technical Energy Analysis (2783)	Cross Lake ferry Study (2784)	Lakefront Trolley Study (2785)	Tourist Bureau (2962)
Revenues						
Grants						
State	\$52,012	\$10,253	\$ -	\$ 5,006	\$11,553	\$ -
Federal	-	-	1,650	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>52,012</u>	<u>10,253</u>	<u>1,650</u>	<u>5,006</u>	<u>11,553</u>	<u>-</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	1,650	-	-	-
Welfare	52,012	3,909	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	11,329	11,553	202,000
Highways and streets	-	-	-	-	-	-
Capital outlay	-	6,344	-	-	-	-
	<u>52,012</u>	<u>10,253</u>	<u>1,650</u>	<u>11,329</u>	<u>11,553</u>	<u>202,000</u>
	-	-	-	(6,323)	-	(202,000)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	-	-
County appropriations - General Fund	-	-	-	6,323	-	202,000
Other	-	-	-	6,323	-	202,000
REVENUES AND OTHER SOURCES OVER (UNDER)						
EXPENDITURES AND OTHER USES						
Fund balance (deficit) at beginning of year	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
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, 1984				Total - All Funds	
	Coastal Zone Management (2963)	Mental Health Building (2970)	Older Workers Program (2994)		1984	1983
<b>Revenues</b>						
Grants						
State	\$3,140	\$ -	\$22,935		\$19,704,458	\$16,106,744
Federal	-	-	-		1,679,721	5,235,932
Local units	-	112,579	-		1,453,759	264,984
Charges for services rendered	-	-	-		5,220,396	4,671,409
Contributions from private sources	-	-	-		358,916	343,746
Fines and forfeitures	-	-	-		233,269	166,666
Investment income	-	7,570	-		668,337	468,199
Other	-	-	-		40,089	43,503
	<u>3,140</u>	<u>120,149</u>	<u>22,935</u>		<u>29,358,945</u>	<u>27,301,183</u>
<b>Expenditures</b>						
Current operations						
General County government	-	-	-		1,766,974	1,394,957
Public safety	-	-	-		708,013	572,790
Health	-	124,231	-		18,001,936	16,178,512
Welfare	-	-	22,935		2,772,261	3,710,051
Culture	-	-	-		481,753	448,540
Recreation	3,140	-	-		271,547	196,136
Highways and streets	-	-	-		6,392,205	5,919,018
Capital outlay	-	-	-		1,798,792	1,650,379
	<u>3,140</u>	<u>124,231</u>	<u>22,935</u>		<u>32,193,481</u>	<u>30,070,383</u>
	-	(4,082)	-		(2,834,536)	(2,769,200)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)	-	-	-		2,724,396	2,675,246
County appropriations - General Fund	-	(70)	-		(416,896)	1,229,701
Other	-	(70)	-		2,307,500	3,904,947
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance (deficit) at beginning of year	-	(4,152)	-		(527,036)	1,135,747
Equity transfer (to) from other funds	-	43,330	-		5,315,160	4,179,413
Fund balance (deficit) at end of year	\$ -	\$ 39,178	\$ -		\$ 5,538,124	\$ 5,315,160

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants	\$ 55,386	\$ 74,641	\$ 19,255	\$ 47,291
State				
Expenditures				
Health	110,772	149,357	(38,585)	94,793
Revenues over (under) expenditures	(55,386)	(74,716)	(19,330)	(47,502)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	55,386	74,716	19,330	47,502
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, 1984

	1984		Variance -
	Budget	Actual	1983 favorable (unfavorable) Actual
Revenues			
Grants	\$ 78,185	\$ 82,998	\$ 4,813
State			
Expenditures			
Health	<u>151,535</u>	<u>163,082</u>	<u>(11,547)</u>
Revenues over (under) expenditures	<u>(73,350)</u>	<u>(80,084)</u>	<u>(6,734)</u>
Other financing sources (uses)			
Operating transfers in (out)	78,185	85,679	7,494
County appropriations - General Fund	<u>(4,835)</u>	<u>(5,595)</u>	<u>(760)</u>
Other	<u>73,350</u>	<u>80,084</u>	<u>6,734</u>
			88,589
			<u>(5,953)</u>
			<u>82,636</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 Friend of the Court Special Revenue Fund (1130)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual	(unfavorable)	Actual
Revenues				
Grants				
State	\$ 264,521	\$ 264,521	\$ -	\$ 211,522
Expenditures				
General County government	369,788	370,670	(882)	297,405
Capital outlay	<u>369,788</u>	<u>370,670</u>	<u>(882)</u>	<u>297,613</u>
Revenues over (under) expenditures	<u>(105,267)</u>	<u>(106,149)</u>	<u>(882)</u>	<u>(86,091)</u>
Other financing sources (uses)				
Operating transfers in (out)	113,366	115,058	1,692	88,844
County appropriations - General Fund	<u>(8,099)</u>	<u>(8,909)</u>	<u>(810)</u>	<u>(2,753)</u>
Other	<u>105,267</u>	<u>106,149</u>	<u>882</u>	<u>86,091</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 Muskogee  
 Cooperative Reimbursement Prosecutor Special Revenue Fund (1150)

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

Year ended December 31, 1984

	1984		1983
	Budget	Actual	Actual
			Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 84,188	\$ 82,960	\$(1,228)
Expenditures			
General County government	<u>94,331</u>	<u>96,878</u>	<u>(2,547)</u>
Revenues over (under) expenditures	<u>(10,143)</u>	<u>(13,918)</u>	<u>(3,775)</u>
Other financing sources (uses)			
Operating transfers in (out)	11,221	15,030	3,809
County appropriations - General Fund	<u>(1,078)</u>	<u>(1,112)</u>	<u>(34)</u>
Other	<u>10,143</u>	<u>13,918</u>	<u>3,775</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  
Civil Defense Special Revenue Fund (1190)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 31,899	\$ 43,115	\$ 11,216	\$ 43,337
Expenditures				
Public safety	101,942	103,696	(1,754)	101,081
Capital outlay	<u>101,942</u>	<u>103,696</u>	<u>(1,754)</u>	<u>1,995</u>
	(70,043)	(60,581)	9,462	(59,739)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	72,680	63,235	(9,445)	62,951
Other	<u>(2,637)</u>	<u>(2,654)</u>	<u>(17)</u>	<u>(3,212)</u>
	70,043	60,581	(9,462)	59,739
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, 1984

	1984		1983
	Budget	Actual	Actual
Revenues			
Grants	\$ 67,902	\$ 57,856	\$ 67,077
State			
Expenditures			
Public safety	98,789	83,809	86,520
Capital outlay	<u>          </u>	<u>470</u>	<u>11,431</u>
	<u>98,789</u>	<u>84,279</u>	<u>97,951</u>
Revenues over (under) expenditures	<u>(30,887)</u>	<u>(26,423)</u>	<u>(30,874)</u>
Other financing sources (uses)			
Operating transfers in (out)	61	61	7,783
County appropriations - General Fund	30,826	26,362	23,091
Other	<u>30,887</u>	<u>26,423</u>	<u>30,874</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  
County Road Special Revenue Fund (2010)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
<b>Revenues</b>				
Grants				
State	\$ 5,535,000	\$5,473,159	\$(61,841)	\$5,337,098
Federal	202,000	268,570	66,570	591,800
Local units	419,000	476,324	57,324	177,751
Investment income	150,000	163,041	13,041	150,322
Other	100,000	16,652	(83,348)	13,159
	<u>6,406,000</u>	<u>6,397,746</u>	<u>(8,254)</u>	<u>6,270,130</u>
<b>Expenditures</b>				
Highways and streets	6,782,587	6,392,205	390,382	5,919,018
Capital outlay	890,000	893,846	(3,846)	908,087
	<u>7,672,587</u>	<u>7,286,051</u>	<u>386,536</u>	<u>6,827,105</u>
	<u>(1,266,587)</u>	<u>(888,305)</u>	<u>378,282</u>	<u>(556,975)</u>
<b>Revenues over (under) expenditures</b>				
Other financing sources (uses)				
Operating transfers in (out)	-	30,000	30,000	30,000
County appropriations - General Fund	246,000	325,159	79,159	1,590,427
Other	<u>246,000</u>	<u>355,159</u>	<u>109,159</u>	<u>1,620,427</u>
	<u>(1,020,587)</u>	<u>(533,146)</u>	<u>487,441</u>	<u>1,063,452</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>				
Fund balance (deficit) at beginning of year	2,618,418	2,618,418	-	1,554,966
Fund balance (deficit) at end of year	<u>\$ 1,597,831</u>	<u>\$2,085,272</u>	<u>\$487,441</u>	<u>\$2,618,418</u>

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Recreation	36,533	38,124	(1,591)	44,597
Capital outlay	700	-	700	-
	<u>37,233</u>	<u>38,124</u>	<u>(891)</u>	<u>44,597</u>
Revenues over (under) expenditures	(37,233)	(38,124)	(891)	(44,597)
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>37,233</u>	<u>38,124</u>	<u>891</u>	<u>44,597</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  
Friend of the Court Special Revenue Fund (2150)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$50,000	\$56,000	\$ 6,000	-
Charges for services rendered	14,000	17,115	3,115	8,395
Investment income	-	455	455	-
	<u>64,000</u>	<u>73,570</u>	<u>9,570</u>	<u>8,395</u>
Expenditures				
General County government	59,599	57,801	1,798	11,477
Capital outlay	<u>1,800</u>	-	<u>1,800</u>	<u>1,750</u>
	<u>61,399</u>	<u>57,801</u>	<u>3,598</u>	<u>12,227</u>
Revenues over (under) expenditures	<u>2,601</u>	<u>15,769</u>	<u>13,168</u>	<u>(3,832)</u>
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	3,967
County appropriations - General Fund	<u>(2,601)</u>	<u>(2,429)</u>	<u>172</u>	<u>(135)</u>
Other	<u>(2,601)</u>	<u>(2,429)</u>	<u>172</u>	<u>3,832</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	13,340	13,340	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$13,340	\$13,340	\$ -
	=====	=====	=====	=====

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 1,469,065	\$1,412,854	\$(56,211)	\$1,353,935
Federal	17,319	17,319	-	20,138
Charges for services rendered	287,125	302,788	15,663	259,760
	<u>1,773,509</u>	<u>1,732,961</u>	<u>(40,548)</u>	<u>1,633,833</u>
Expenditures				
Health	2,773,246	2,692,903	80,343	2,588,963
Capital outlay	3,150	13,961	(10,811)	4,596
	<u>2,776,396</u>	<u>2,706,864</u>	<u>69,532</u>	<u>2,593,559</u>
Revenues over (under) expenditures	<u>(1,002,887)</u>	<u>(973,903)</u>	<u>28,984</u>	<u>(959,726)</u>
Other financing sources (uses)				
Operating transfers in (out)	1,051,344	1,017,790	(33,554)	1,031,160
County appropriations - General Fund	(48,457)	(43,527)	4,930	(66,934)
Other	<u>1,002,887</u>	<u>974,263</u>	<u>(28,624)</u>	<u>964,226</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	360	360	4,500
Fund balance (deficit) at beginning of year	393	393	-	(4,107)
Fund balance (deficit) at end of year	\$ 393	\$ 753	\$ 360	\$ 393

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Contributions from private sources	\$ 172,916	\$ 183,292	\$ 10,376	\$ 170,640
Investment income	7,500	8,781	1,281	11,295
	180,416	192,073	11,657	181,935
Expenditures				
General County government	20,969	63,732	(42,763)	23,303
Revenues over (under) expenditures	159,447	128,341	(31,106)	158,632
Other financing sources (uses)				
Operating transfers in (out)	(202,118)	(202,126)	(8)	(122,667)
Other				
	(42,671)	(73,785)	(31,114)	35,965
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	151,528	151,528	-	115,563
Fund balance (deficit) at beginning of year				
Fund balance (deficit) at end of year	\$ 108,857	\$ 77,743	\$(31,114)	\$ 151,528

County of Muskegon  
Pioneer Park Special Revenue Fund (2411)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
Grants	\$ 30,000	\$ 11,478	\$(18,522)
State			
Expenditures			
Recreation	2,040	2,038	2
Capital outlay	68,900	32,729	36,171
	<u>70,940</u>	<u>34,767</u>	<u>36,173</u>
Revenues over (under) expenditures	(40,940)	(23,289)	17,651
Other financing sources (uses)			
Operating transfers in (out)			
Other	40,940	23,289	(17,651)
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  
Sewage Facilities Step One Special Revenue Fund (2430)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 188,588	-	\$(188,588)	-
Federal	12,572	-	(12,572)	-
	<u>201,160</u>	<u>-</u>	<u>(201,160)</u>	<u>-</u>
Expenditures				
Health	201,160	81	201,079	5,285
	<u>-</u>	<u>(81)</u>	<u>(81)</u>	<u>(5,285)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	-
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>-</u>	<u>(81)</u>	<u>(81)</u>	<u>(5,285)</u>
Fund balance (deficit) at beginning of year	11,261	11,261	-	16,546
Fund balance (deficit) at end of year	<u>\$ 11,261</u>	<u>\$ 11,180</u>	<u>\$ (81)</u>	<u>\$ 11,261</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, 1984

	1984		Variance -	1983
	Budget	Actual	favorable	Actual
			(unfavorable)	
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Health	3,222	-	3,222	62
Revenues over (under) expenditures	3,222	-	3,222	(62)
Other financing sources (uses)	-	-	-	-
Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,222	-	3,222	(62)
Fund balance (deficit) at beginning of year	3,222	3,222	-	3,284
Fund balance (deficit) at end of year	\$ -	\$3,222	\$3,222	\$3,222

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
Federal	\$1,153,410	\$1,153,410	\$ -	\$1,071,603
Investment income	55,770	55,770	-	72,689
Other	13,500	13,500	-	20,983
	<u>1,222,680</u>	<u>1,222,680</u>	-	<u>1,165,275</u>
Expenditures				
General County government	615,881	615,881	-	698,503
Capital outlay	759,273	759,273	-	497,516
	<u>1,375,154</u>	<u>1,375,154</u>	-	<u>1,196,019</u>
Revenues over (under) expenditures	(152,474)	(152,474)	-	(30,744)
Other financing sources (uses)				
Operating transfers in (out)	(630,552)	(630,552)	-	(213,909)
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(783,026)	(783,026)	-	(244,653)
Fund balance (deficit) at beginning of year	822,620	822,620	-	1,067,273
Fund balance (deficit) at end of year	\$ 39,594	\$ 39,594	\$ -	\$ 822,620

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, 1984

	1984		1983
	Budget	Actual	Actual
			Variance - favorable (unfavorable)
Revenues			
Fines and forfeitures	\$ 6,500	\$ 6,500	\$ -
Expenditures			
Public safety	<u>18,300</u>	<u>20,901</u>	<u>(2,601)</u>
	(11,800)	(14,401)	(2,601)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in (out)			
County appropriations - General Fund	<u>11,800</u>	<u>14,401</u>	<u>2,601</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	\$ -	\$ -	\$ -
	=====	=====	=====
			\$ 6,500
			<u>18,827</u>
			(12,327)
			<u>12,327</u>

County of Muskegon  
Library Special Revenue Fund (2710)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983	
	Budget	Actual		Actual	Actual
Revenues					
Grants					
State	\$ 42,329	\$ 42,329	\$ -	\$ 27,227	\$ 27,227
Federal	6,655	6,665	10	12,570	12,570
Local units	500	435	(65)	233	233
Charges for services rendered	10,435	10,227	(208)	7,835	7,835
Contributions from private sources	1,660	2,097	437	1,444	1,444
Fines and forfeitures	225,713	226,769	1,056	160,166	160,166
Other	860	972	112	1,909	1,909
	<u>288,152</u>	<u>289,494</u>	<u>1,342</u>	<u>211,384</u>	<u>211,384</u>
Expenditures					
Culture	488,835	481,753	7,082	448,540	448,540
Capital outlay	1,495	1,495	-	226	226
	<u>490,330</u>	<u>483,248</u>	<u>7,082</u>	<u>448,766</u>	<u>448,766</u>
Revenues over (under) expenditures	(202,178)	(193,754)	8,424	(237,382)	(237,382)
Other financing sources (uses)					
Operating transfers in (out)	183,622	178,434	(5,188)	223,761	223,761
County appropriations - General Fund	18,556	14,479	(4,077)	13,739	13,739
Other	<u>202,178</u>	<u>192,913</u>	<u>(9,265)</u>	<u>237,500</u>	<u>237,500</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(841)	(841)	118	118
Fund balance (deficit) at beginning of year	1,831	1,831	-	1,713	1,713
Fund balance (deficit) at end of year	\$ 1,831	\$ 990	\$ (841)	\$ 1,831	\$ 1,831

County of Muskegon  
 SYETP Special Revenue Fund (2742)

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

Year ended December 31, 1984

	1984		Variance -
	Budget	Actual	favorable (unfavorable)
Revenues			
Grants	\$733,921	\$696,846	\$(37,075)
State			
Expenditures			
Welfare	733,921	673,753	60,168
Revenues over (under) expenditures	-	23,093	23,093
Other financing sources (uses)			
Operating transfers in (out)			
Other	-	(23,093)	(23,093)
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  
EDC Loan Revolving Special Revenue Fund (2860)

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

Year ended December 31, 1984

	1984		1983 Actual
	Budget	Actual	
Revenues			
Grants			
Local units	\$ -	\$ -	\$ 87,000
Investment income	-	107,000	83,091
			<u>170,091</u>
Investment income	-	107,000	-
			\$ -
Total	\$ -	\$ 107,000	\$ 87,000
Total	-	107,000	170,091
Expenditures			
General County government	1,335,132	335,650	13,581
			<u>13,581</u>
Revenues over (under) expenditures	1,335,132	(228,650)	156,510
Other financing sources (uses)			
Operating transfers in (out)			
Other	-	(36,047)	(609)
			<u>(609)</u>
Total	\$ -	\$ (36,047)	\$ -
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,335,132	(264,697)	155,901
			<u>155,901</u>
Fund balance (deficit) at beginning of year	1,335,132	1,335,132	1,179,231
			<u>1,179,231</u>
Equity transfer (to) from other funds	-	(130,267)	-
			<u>(130,267)</u>
Fund balance (deficit) at end of year	\$ -	\$ 940,168	\$ 1,335,132
			<u>1,335,132</u>

County of Huskegon  
Muskegon Township EDC Special Revenue Fund (2861)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
Grants	\$ -	\$250,000	\$250,000
Local units	-	17,573	17,573
Investment income	-	267,573	267,573
Expenditures			
General County government	-	-	-
Revenues over (under) expenditures	-	267,573	267,573
Other financing sources (uses)			
Operating transfers in (out)	-	-	-
Other	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	267,573	267,573
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	\$ -	\$267,573	\$267,573

County of Muskegon  
 City of Muskegon EDC-CDBG Special Revenue Fund (2862)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
Investment income	\$ -	\$ 6,411	\$ 6,411
Expenditures			
General County government	-	25,347	(25,347)
Revenues over (under) expenditures	-	(18,936)	(18,936)
Other financing sources (uses)			
Operating transfers in (out)	-	-	-
Other	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(18,936)	(18,936)
Fund balance (deficit) at beginning of year	-	-	-
Equity transfer (to) from other funds	-	118,117	118,117
Fund balance (deficit) at end of year	\$ -	\$ 99,181	\$ 99,181

County of Muskegon  
City of Muskegon EDC-UUAG Special Revenue Fund (2863)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Revenues			
Grants	\$ -	\$727,000	\$727,000
Local units	-	141,458	141,458
Investment income	-	868,458	868,458
Expenditures			
General County government	-	12,638	(12,638)
Revenues over (under) expenditures	-	855,820	855,820
Other financing sources (uses)			
Operating transfers in (out)	-	-	-
Other	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	855,820	855,820
Fund balance (deficit) at beginning of year	-	-	-
Equity transfer (to) from other funds	-	12,150	12,150
Fund balance (deficit) at end of year	\$ -	\$867,970	\$867,970

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, 1984

	1984		Variance - favorable (unfavorable)	1983	
	Budget	Actual		Actual	Actual
Revenues					
Charges for services rendered	\$4,754,245	\$4,358,316	\$(395,929)	\$4,048,152	
Contributions from private sources	2,000	17,234	15,234	3,216	
Investment income	29,000	31,344	2,344	27,364	
Other	1,767	2,561	794	802	
	<u>4,787,012</u>	<u>4,409,455</u>	<u>(377,557)</u>	<u>4,079,534</u>	
Expenditures					
Health	5,255,177	4,679,162	576,015	4,276,070	
Capital outlay	30,000	51,353	(21,353)	19,098	
	<u>5,285,177</u>	<u>4,730,515</u>	<u>554,662</u>	<u>4,295,168</u>	
Revenues over (under) expenditures	<u>(498,165)</u>	<u>(321,060)</u>	<u>177,105</u>	<u>(215,634)</u>	
Other financing sources (uses)					
Operating transfers in (out)	545,221	500,474	(44,747)	498,881	
County appropriations - General Fund	(157,989)	(154,381)	3,608	(251,835)	
Other	<u>387,232</u>	<u>346,093</u>	<u>(41,139)</u>	<u>247,046</u>	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(110,933)</u>	<u>25,033</u>	<u>135,966</u>	<u>31,412</u>	
Fund balance (deficit) at beginning of year	313,815	313,815	-	282,403	
Fund balance (deficit) at end of year	<u>\$ 202,882</u>	<u>\$ 338,848</u>	<u>\$ 135,966</u>	<u>\$ 313,815</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, 1984

	1984				
	Budget	Actual	Variance - favorable (unfavorable)	1983 Actual	
Revenues					
Grants					
State	\$ 991,140	\$923,571	\$(67,569)	\$909,567	
Expenditures					
Health	<u>1,000,760</u>	<u>927,462</u>	<u>73,298</u>	<u>913,655</u>	
	(9,620)	(3,891)	5,729	(4,088)	
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in (out)					
County appropriations - General Fund	<u>9,620</u>	<u>3,891</u>	<u>(5,729)</u>	<u>4,088</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  
Child Care Facility Special Revenue Fund (2920)

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

Year ended December 31, 1984

	1984			1983
	Budget	Actual	Variance - favorable (unfavorable)	Actual
Revenues				
Grants				
State	\$ 322,526	\$ 307,563	\$ (14,963)	\$ 297,535
Expenditures				
Health	862,718	833,402	29,316	799,714
Capital outlay	2,000	-	2,000	-
	<u>864,718</u>	<u>833,402</u>	<u>31,316</u>	<u>799,714</u>
Revenues over (under) expenditures	(542,192)	(525,839)	16,353	(502,179)
Other financing sources (uses)				
Operating transfers in (out)	562,051	546,316	(15,735)	529,774
County appropriations - General Fund	(19,859)	(20,477)	(618)	(27,595)
Other	<u>542,192</u>	<u>525,839</u>	<u>(16,353)</u>	<u>502,179</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  
Soldiers and Sailors Relief Special Revenue Fund (2930)  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1984

	1984		Variance -	1983
	Budget	Actual	favorable (unfavorable)	Actual
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Welfare	6,260	6,087	173	5,451
	(6,260)	(6,087)	173	(5,451)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	6,260	6,087	(173)	5,451
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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$50,000	\$ 73,451	\$ 23,451	\$47,599
Expenditures				
Welfare	<u>50,000</u>	<u>83,667</u>	<u>(33,667)</u>	<u>47,123</u>
Revenues over (under) expenditures	-	(10,216)	(10,216)	476
Other financing sources (uses)	-	-	-	-
Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(10,216)	(10,216)	476
Fund balance (deficit) at beginning of year	<u>12,085</u>	<u>12,085</u>	-	<u>11,609</u>
Fund balance (deficit) at end of year	<u>\$12,085</u>	<u>\$ 1,869</u>	<u>\$(10,216)</u>	<u>\$12,085</u>

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$ 25,000	\$ 42,061	\$ 17,061	\$ 31,317
Contributions from private sources	48,000	36,000	(12,000)	56,000
	<u>73,000</u>	<u>78,061</u>	<u>5,061</u>	<u>87,317</u>
Expenditures				
General County government	181,465	188,377	(6,912)	153,557
Capital outlay	500	349	151	2,133
	<u>181,965</u>	<u>188,726</u>	<u>(6,761)</u>	<u>155,690</u>
Revenues over (under) expenditures	(108,965)	(110,665)	(1,700)	(68,373)
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>108,965</u>	<u>110,665</u>	<u>1,700</u>	<u>68,373</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  
Snowmobile Trail Grooming Special Revenue Fund (2964)

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

Year ended December 31, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$2,807	\$2,807	\$ -	\$ 780
Expenditures				
Recreation	3,108	3,363	(255)	1,328
	(301)	(556)	(255)	(548)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	360	614	254	-
County appropriations - General Fund	(59)	(58)	1	(31)
Other	301	556	255	(31)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(579)
Fund balance (deficit) at beginning of year	-	-	-	579
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon  
Jobs Training Partnership Act Special Revenue Fund (2740)

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

Year ended June 30, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	(unfavorable)
Revenues			
Grants			
State	\$1,586,849	\$1,447,335	\$(139,514)
Federal	<u>228,042</u>	<u>228,042</u>	<u>-</u>
	1,814,891	1,675,377	(139,514)
Expenditures			
Welfare	<u>1,809,067</u>	<u>1,671,057</u>	<u>138,010</u>
	5,824	4,320	(1,504)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in (out)			
Other	<u>(5,824)</u>	<u>(4,320)</u>	<u>1,504</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  
 PIC Planning Grant Special Revenue Fund (2741)

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

Year ended June 30, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	\$ -
Revenues			
State	\$30,000	\$30,000	\$ -
Expenditures			
Welfare	28,886	28,886	-
Capital outlay	1,114	1,114	-
	30,000	30,000	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in (out)			
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  
 Sheriff Road Patrol Special Revenue Fund (1210)

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

Year ended September 30, 1984

	1984		Variance -	1983
	Budget	Actual	favorable (unfavorable)	Actual
Revenues				
Grants				
State	\$102,315	\$99,144	\$(3,171)	\$ 97,593
Expenditures				
Public safety	<u>97,406</u>	<u>94,340</u>	<u>3,066</u>	<u>102,085</u>
Revenues over (under) expenditures	<u>4,909</u>	<u>4,804</u>	<u>(105)</u>	<u>(4,492)</u>
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	4,722
County appropriations - General Fund	<u>(4,909)</u>	<u>(4,804)</u>	<u>105</u>	<u>(230)</u>
Other	<u>(4,909)</u>	<u>(4,804)</u>	<u>105</u>	<u>4,492</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  
Community Mental Health Special Revenue Fund (2220)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
<b>Revenues</b>				
Grants				
State	\$8,021,173	\$7,564,829	\$(456,344)	\$6,461,822
Federal	5,000	4,065	(935)	5,000
Charges for services rendered	361,445	377,310	15,865	178,057
Contributions from private sources	80,000	80,000	-	80,000
Investment income	115,000	126,854	11,854	117,923
Other	4,975	6,324	1,349	3,014
	<u>8,587,593</u>	<u>8,159,382</u>	<u>(428,211)</u>	<u>6,845,816</u>
<b>Expenditures</b>				
Health	8,589,924	8,169,710	420,214	6,693,692
Capital outlay	85,900	35,402	50,498	189,568
	<u>8,675,824</u>	<u>8,205,112</u>	<u>470,712</u>	<u>6,883,260</u>
	<u>(88,231)</u>	<u>(45,730)</u>	<u>42,501</u>	<u>(37,444)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	116,457	69,657	(46,800)	24,343
County appropriations - General Fund	(28,226)	(25,452)	2,774	(25,524)
Other	<u>88,231</u>	<u>44,205</u>	<u>(44,026)</u>	<u>(1,181)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(1,525)	(1,525)	(38,625)
Fund balance (deficit) at beginning of year	1,525	1,525	-	40,150
Fund balance (deficit) at end of year	\$ 1,525	\$ -	\$ (1,525)	\$ 1,525

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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$30,031	\$26,574	\$(3,457)	\$ 290,493
Investment income	-	-	-	377
Other	<u>30,031</u>	<u>26,574</u>	<u>(3,457)</u>	<u>3,513</u>
				<u>294,383</u>
Expenditures				
Health	32,310	28,778	3,532	295,493
Capital outlay	<u>478</u>	<u>478</u>	-	70
	<u>32,788</u>	<u>29,256</u>	<u>3,532</u>	<u>295,563</u>
Revenues over (under) expenditures	<u>(2,757)</u>	<u>(2,682)</u>	<u>75</u>	<u>(1,180)</u>
Other financing sources (uses)				
Operating transfers in (out)	3,337	2,953	(384)	1,493
County appropriations - General Fund	<u>(580)</u>	<u>(271)</u>	<u>309</u>	<u>117,997</u>
Other	<u>2,757</u>	<u>2,682</u>	<u>(75)</u>	<u>119,490</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	118,310
Fund balance (deficit) at beginning of year	-	-	-	(118,310)
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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, 1984

	1984		Variance -	1983
	Budget	Actual	favorable (unfavorable)	Actual
Revenues				
Grants	\$93,659	\$93,457	\$(202)	\$84,601
State	30	30	-	123
Other	<u>93,689</u>	<u>93,487</u>	<u>(202)</u>	<u>84,724</u>
Expenditures				
Health	91,955	91,714	241	81,798
Capital outlay	<u>652</u>	<u>652</u>	-	<u>1,714</u>
	<u>92,607</u>	<u>92,366</u>	<u>241</u>	<u>83,512</u>
Revenues over (under) expenditures	1,082	1,121	39	1,212
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(1,082)</u>	<u>(1,121)</u>	<u>(39)</u>	<u>(1,212)</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  
 Cloverville Adult Activity Special Revenue Fund (2225)

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

Year ended September 30, 1984

	1984		Variance -	1983
	Budget	Actual	favorable (unfavorable)	Actual
Revenues				
Grants				
State	\$143,910	\$140,383	\$(3,527)	\$126,313
Investment income	1,907	2,080	173	1,917
Other	-	50	50	-
	<u>145,817</u>	<u>142,513</u>	<u>(3,304)</u>	<u>128,230</u>
Expenditures				
Health	142,335	140,404	1,931	124,168
Capital outlay	<u>1,100</u>	<u>906</u>	<u>194</u>	<u>2,571</u>
	<u>143,435</u>	<u>141,310</u>	<u>2,125</u>	<u>126,739</u>
Revenues over (under) expenditures	2,382	1,203	(1,179)	1,491
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(1,255)</u>	<u>(1,203)</u>	<u>52</u>	<u>(1,491)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,127	-	(1,127)	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ <u>1,127</u>	\$ <u>-</u>	\$ <u>(1,127)</u>	\$ <u>-</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, 1984

	1984		Variance -	1983
	Budget	Actual	favorable (unfavorable)	Actual
Revenues				
Grants				
State	\$273,933	\$281,248	\$ 7,315	\$227,711
Contributions from private sources	39,510	40,293	783	32,446
	<u>313,443</u>	<u>321,541</u>	<u>8,098</u>	<u>260,157</u>
Expenditures				
Public safety	<u>331,632</u>	<u>336,921</u>	<u>(5,289)</u>	<u>272,889</u>
Revenues over (under) expenditures	(18,189)	(15,380)	2,809	(12,732)
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>18,189</u>	<u>16,623</u>	<u>(1,566)</u>	<u>12,732</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	1,243	1,243	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 1,243</u>	<u>\$ 1,243</u>	<u>\$ -</u>



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

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$121,865	\$69,986	\$(51,879)	\$103,887
Expenditures				
Public safety	120,645	68,346	52,299	92,469
Capital outlay	-	420	(420)	9,342
	120,645	68,766	51,879	101,811
Revenues over (under) expenditures	1,220	1,220	-	2,076
Other financing sources (uses)				
Operating transfers in (out)				
Other	(1,220)	(1,220)	-	(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  
Michigan Youth Corp Special Revenue Fund (2743)

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

Year ended September 30, 1984

	1984		Variance -	1983
	Budget	Actual	favorable (unfavorable)	Actual
Revenues				
Grants				
State	\$154,830	\$154,830	\$ -	\$114,330
Expenditures				
Welfare	<u>147,977</u>	<u>147,977</u>	-	<u>107,750</u>
Revenues over (under) expenditures	6,853	6,853	-	6,580
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(6,853)</u>	<u>(6,853)</u>	-	<u>(6,580)</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  
Community Service Corp Special Revenue Fund (2744)

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

Year ended September 30, 1984

	1984		Variance -
	<u>Budget</u>	<u>Actual</u>	<u>favorable</u> <u>(unfavorable)</u>
Revenues			
Grants	\$85,624	\$85,624	\$ -
State			
Expenditures			
Welfare	<u>81,978</u>	<u>81,978</u>	-
Revenues over (under) expenditures	3,646	3,646	-
Other financing sources (uses)			
Operating transfers in (out)			
Other	<u>(3,646)</u>	<u>(3,646)</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  
OJT Special Revenue Fund (2750)

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

Year ended September 30, 1984

	1984		Variance -
	Budget	Actual	favorable (unfavorable)
Revenues			
Grants	\$52,012	\$52,012	\$ -
State			
Expenditures			
Welfare	52,012	52,012	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in (out)			
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  
 Probation Services Special Revenue Fund (2762)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
Grants			
State	\$14,190	\$10,253	\$(3,937)
Expenditures			
Welfare	7,490	3,909	3,581
Capital outlay	6,700	6,344	356
	14,190	10,253	3,937
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in (out)			
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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
Federal	\$1,650	\$1,650	\$ -	\$ 9,051
Expenditures				
Health	1,650	1,650	-	14,899
Revenues over (under) expenditures	-	-	-	(5,848)
Other financing sources (uses)				
Operating transfers in (out)				
Other	-	-	-	5,848
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 Ferry Study Special Revenue Fund (2784)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 5,006	\$ 5,006	\$ -	\$ 16,088
Expenditures				
Recreation	<u>11,706</u>	<u>11,329</u>	<u>377</u>	<u>27,662</u>
Revenues over (under) expenditures	(6,700)	(6,323)	377	(11,574)
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>6,700</u>	<u>6,323</u>	<u>(377)</u>	<u>11,574</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  
Lakefront Trolley Study Special Revenue Fund (2785)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
Grants			
State	\$11,553	\$11,553	\$ -
Expenditures			
Recreation	11,553	11,553	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in (out)			
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  
Tourist Bureau Special Revenue Fund (29662)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Contributions from private sources	\$ -	\$ -	\$ -	\$ -
Expenditures				
Recreation	<u>202,000</u>	<u>202,000</u>	-	<u>122,549</u>
Revenues over (under) expenditures	(202,000)	(202,000)	-	(122,549)
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>202,000</u>	<u>202,000</u>	-	<u>122,549</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  
Coastal Zone Management Special Revenue Fund (29663)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)
	Budget	Actual	(unfavorable)
Revenues			
Grants	\$3,140	\$3,140	\$ -
State			
Expenditures			
Recreation	3,140	3,140	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in (out)			
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, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$134,280	\$112,579	\$(21,701)	\$137,893
Investment income	-	7,570	7,570	3,221
	<u>134,280</u>	<u>120,149</u>	<u>(14,131)</u>	<u>141,114</u>
Expenditures				
Health	<u>134,157</u>	<u>124,231</u>	<u>9,926</u>	<u>125,637</u>
Revenues over (under) expenditures	123	(4,082)	(4,205)	15,477
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(123)</u>	<u>(70)</u>	<u>53</u>	<u>(34)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(4,152)	(4,152)	15,443
Fund balance (deficit) at beginning of year	<u>43,330</u>	<u>43,330</u>	<u>-</u>	<u>27,887</u>
Fund balance (deficit) at end of year	<u>\$ 43,330</u>	<u>\$ 39,178</u>	<u>\$ (4,152)</u>	<u>\$ 43,330</u>

County of Muskegon  
Older Workers Program Special Revenue Fund (2994)

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

Year ended September 30, 1984

	1984		Variance - favorable (unfavorable)	1983 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$22,935	\$22,935	\$ -	\$48,572
Expenditures				
Welfare	<u>22,935</u>	<u>22,935</u>	-	<u>48,443</u>
Revenues over (under) expenditures	-	-	-	129
Other financing sources (uses)				
Operating transfers in (out)				
Other	-	-	-	<u>(129)</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>

DEBT SERVICE FUNDS

Convention Center Debt (3100)--to account for the accumulation of resources and the payment of general long-term debt principal and interest associated with the Convention Center.

Psychiatric Facility Debt (3140)--to account for the accumulation of resources and the payment of general long-term debt principal and interest associated with the Psychiatric Facility.



County of Muskegon  
Debt Service Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

Year ended December 31, 1984

	Convention Center Debt (3100)	Psychiatric Facility Debt (3140)	Totals
	1984	1984	1983
Revenues			
Investment income	\$ 9,744	\$ 2,692	\$ 12,436
Rentals	-	407,975	440,102
	<u>9,744</u>	<u>410,667</u>	<u>444,159</u>
Expenditures			
Operations	2,319	501	2,820
Debt service	-	75,000	75,000
Principal payments	-	329,550	337,050
Interest	<u>2,319</u>	<u>405,051</u>	<u>412,557</u>
Revenues over (under) expenditures	7,425	5,616	31,602
Other financing sources			
Bond proceeds	<u>500,000</u>	-	<u>500,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	507,425	5,616	513,041
Fund balance (deficit) at beginning of year	-	50,054	18,452
Fund balance (deficit) at end of year	<u>\$507,425</u>	<u>\$ 55,670</u>	<u>\$ 50,054</u>

## CAPITAL PROJECTS FUNDS

Convention Center Construction (4100)--to account for revenues and expenditures associated with the construction of the Convention Center portion of the new Hilton Hotel.

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

Wiener Property Development (4180)--to account for revenues and expenditures associated with the improvement and development of the County's lakefront property.

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, 1984

ASSETS	Convention Center (4100)	Psychiatric Facility (4140)	Wiener Property (4180)	Public Improvement (4930)	Capital Improvement (4960)	Totals
	1984	1984	1984	1984	1984	1983
Cash and cash investments	\$2,057,614	\$70,560	\$ -	\$220,412	\$ 95,534	\$ 372,667
Accounts receivable						
Other	25,744	-	-	28,068	-	12,543
Due from other funds	-	-	85,556	-	-	-
Long-term note receivable	-	-	-	500,000	300,000	800,000
	<u>\$2,083,358</u>	<u>\$70,560</u>	<u>\$85,556</u>	<u>\$748,480</u>	<u>\$395,534</u>	<u>\$1,185,210</u>
	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE						
Cash overdraft	\$ -	\$ -	\$85,556	\$ -	\$ -	\$ -
Accounts payable	6,972	-	-	-	-	-
Accrued liabilities	140,637	-	-	-	-	-
	<u>147,609</u>	<u>-</u>	<u>85,556</u>	<u>-</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====	=====	=====
Fund balance (deficit)						
Reserve for long-term note receivable	-	-	-	500,000	300,000	800,000
Unreserved						
Designated	1,935,749	70,560	-	-	110,977	110,977
Undesignated	<u>1,935,749</u>	<u>70,560</u>	<u>-</u>	<u>748,480</u>	<u>(15,443)</u>	<u>274,233</u>
	=====	=====	=====	=====	=====	=====
	<u>\$2,083,358</u>	<u>\$70,560</u>	<u>\$85,556</u>	<u>\$748,480</u>	<u>\$395,534</u>	<u>\$1,185,210</u>
	=====	=====	=====	=====	=====	=====

County of Muskegon  
Capital Projects Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Year ended December 31, 1984

	\$	\$	\$	\$	\$	\$
	Convention Center (4100)	Psychiatric Facility (4140)	Wiener Property (4180)	Public Improvement (4930)	Capital Improvement (4960)	Totals
	1984	1984	1984	1984	1984	1983
<b>Revenues</b>						
Investment income	31,783	-	-	46,240	-	34,057
<b>Expenditures</b>						
Capital outlay	219,512	16,018	85,556	-	-	2,057
Interest expense	26,522	-	-	-	-	-
Other services and charges	246,034	608	-	150	100	17,089
	<u>246,034</u>	<u>16,626</u>	<u>85,556</u>	<u>150</u>	<u>100</u>	<u>19,146</u>
Revenues over (under) expenditures	(214,251)	(16,626)	(85,556)	46,090	(100)	14,911
<b>Other financing sources</b>						
Operating transfer (to) from other funds	-	-	85,556	-	-	-
Other	2,150,000	-	-	-	-	-
Bond proceeds	<u>2,150,000</u>	<u>-</u>	<u>85,556</u>	<u>-</u>	<u>-</u>	<u>-</u>
	1,935,749	(16,626)	-	46,090	(100)	14,911
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>1,935,749</u>	<u>(16,626)</u>	<u>-</u>	<u>46,090</u>	<u>(100)</u>	<u>14,911</u>
Fund balance (deficit) at beginning of year	-	87,186	-	702,390	395,634	1,170,299
Fund balance (deficit) at end of year	<u>\$1,935,749</u>	<u>\$70,560</u>	<u>\$-</u>	<u>\$748,480</u>	<u>\$395,534</u>	<u>\$1,185,210</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 rehabilitation and replacement of existing sewer lines in the City of Muskegon.

County of Muskegon  
Special Assessment Funds  
COMBINING BALANCE SHEET

December 31, 1984

	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)
<b>ASSETS</b>				
Cash and cash investments	\$ -	\$ 36,501	\$ 1,275,291	\$ 283,454
Accounts receivable	-	2,326	85,462	3,318
Grants receivable	-	-	-	-
Federal	-	-	-	-
State	-	-	-	-
Drain assessments receivable	-	-	-	-
Current	5,934	-	-	-
Special assessments receivable	-	-	-	-
Current	-	30,000	150,000	200,000
Deferred	-	<u>150,000</u>	<u>4,750,000</u>	<u>2,450,000</u>
	<u>\$324,393</u>	<u>\$ 218,827</u>	<u>\$ 6,260,753</u>	<u>\$ 2,936,772</u>
	=====	=====	=====	=====
	\$ -	\$ -	\$ -	\$ -
Cash overdraft	-	-	-	-
Accounts payable	815	-	-	-
Accrued liabilities	-	-	-	-
Bonds payable	-	180,000	4,900,000	2,850,000
Deferred revenue	-	150,000	4,750,000	2,450,000
	<u>815</u>	<u>330,000</u>	<u>9,650,000</u>	<u>5,300,000</u>
Fund balance (deficit)	<u>323,578</u>	<u>(111,173)</u>	<u>(3,389,247)</u>	<u>(2,363,228)</u>
	=====	=====	=====	=====
	\$324,393	\$ 218,827	\$ 6,260,753	\$ 2,936,772
	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE



County of Muskegon  
Special Assessment Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

	Muskegon County Water Supply North Muskegon (8720)	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)
ASSETS				
Cash and cash investments	\$ 1,061	\$ 828,994	\$ 208,940	\$ 90,798
Accounts receivable	-	51,018	21,501	5,958
Grants receivable	-	-	-	-
Federal	-	-	-	-
State	-	8,760	38,263	5,104
Drain assessments receivable	-	-	-	-
Current	-	-	-	-
Special assessments receivable	15,000	100,000	300,000	75,000
Current	235,000	1,675,000	8,600,000	2,425,000
Deferred				
	\$ 251,061	\$ 2,663,772	\$ 9,168,704	\$ 2,601,860
	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	21,660	-
Accrued liabilities	-	-	-	-
Bonds payable	250,000	1,775,000	8,900,000	2,500,000
Deferred revenue	235,000	1,675,000	8,600,000	2,425,000
	485,000	3,450,000	17,521,660	4,925,000
Fund balance (deficit)	(233,939)	(786,228)	(8,352,956)	(2,323,140)
	\$ 251,061	\$ 2,663,772	\$ 9,168,704	\$ 2,601,860
	=====	=====	=====	=====

County of Muskegon  
Special Assessment Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

ASSETS	1984	1983
Muskegon County		
Sewage Collection	\$ 5,899,307	\$ 6,650,269
and Disposal	385,796	280,100
System No. 1		
Series IV	48,930	114,370
(8835)	105,903	105,903
	5,934	2,034
City of Muskegon		
Extension	\$ 988,275	\$ 6,650,269
(8838)	72,679	280,100
	48,930	114,370
	-	105,903
	-	2,034
	50,000	1,682,225
	<u>1,400,000</u>	<u>33,853,875</u>
	\$ 2,559,884	\$ 42,688,776
	=====	=====
Cash and cash investments	\$ 12,000	\$ 95,360
Accounts receivable	-	256,182
Grants receivable	-	31,073
Federal	152,271	-
State	20,517	-
Current	1,450,000	-
Drain assessments receivable	6,650,000	35,600,000
Current	<u>6,150,000</u>	<u>31,965,000</u>
Deferred	12,812,000	69,811,490
Special assessments receivable	3,022,788	-
Current	<u>(5,136,019)</u>	<u>(27,122,714)</u>
Deferred	(462,904)	-
	\$ 2,559,884	\$ 42,688,776
	=====	=====
LIABILITIES AND FUND BALANCE		
Cash overdraft	-	-
Accounts payable	187,611	-
Accrued liabilities	21,332	-
Bonds payable	33,945,000	-
Deferred revenue	<u>31,965,000</u>	<u>35,600,000</u>
	66,118,943	69,811,490
	(25,928,073)	(27,122,714)
Fund balance (deficit)	\$ 40,190,870	\$ 42,688,776
	=====	=====

County of Muskegon  
Special Assessment Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE

Year ended December 31, 1984

	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)
<b>Revenues</b>				
Grants in aid of construction				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Special assessments	52,515	30,000	150,000	400,000
Investment income	30,210	3,531	132,171	2,862
Other	-	-	145,622	-
	<u>82,725</u>	<u>33,531</u>	<u>427,793</u>	<u>402,862</u>
<b>Expenditures</b>				
Engineering and construction costs	-	-	170,183	-
Other	90,394	150	92,680	5,250
	<u>90,394</u>	<u>150</u>	<u>262,863</u>	<u>5,250</u>
Revenues over (under) expenditures	(7,669)	33,381	164,930	397,612
Operating transfers (to) from other funds	<u>7,290</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS</b>	(379)	33,381	164,930	397,612
Fund balance (deficit) at beginning of year	<u>323,957</u>	<u>(144,554)</u>	<u>(3,554,177)</u>	<u>(2,760,840)</u>
Fund balance (deficit) at end of year	\$ <u>323,578</u>	\$ <u>(111,173)</u>	\$ <u>(3,389,247)</u>	\$ <u>(2,363,228)</u>

County of Muskegon  
Special Assessment Funds

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

Year ended December 31, 1984

	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	\$ -	\$ -	\$ -	\$ -	\$ 13,395
State	-	-	-	-	-
Special assessments	50,000	50,000	108,875	25,000	-
Investment income	35,331	32,607	7,475	3,296	22,580
Other	-	-	146	-	25,556
	<u>85,331</u>	<u>82,607</u>	<u>116,496</u>	<u>28,296</u>	<u>61,531</u>
Expenditures					
Engineering and construction costs					
Other	-	-	-	12,500	-
	<u>150</u>	<u>150</u>	<u>296</u>	<u>1,006</u>	<u>58,991</u>
	<u>150</u>	<u>150</u>	<u>296</u>	<u>13,506</u>	<u>58,991</u>
Revenues over (under) expenditures	85,181	82,457	116,200	14,790	2,540
Operating transfers (to) from other funds	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	85,181	82,457	116,200	14,790	2,540
Fund balance (deficit) at beginning of year	<u>(1,546,663)</u>	<u>(573,597)</u>	<u>(68,135)</u>	<u>(340,969)</u>	<u>(864,621)</u>
Fund balance (deficit) at end of year	\$ <u>(1,461,482)</u>	\$ <u>(491,140)</u>	\$ <u>48,065</u>	\$ <u>(326,179)</u>	\$ <u>(862,081)</u>

County of Muskegon  
Special Assessment Funds

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

Year ended December 31, 1984

		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)
Revenues				
Grants in aid of construction				
Federal	\$	-	-	-
State				
Special assessments		15,000	300,000	75,000
Investment income		100	31,320	8,873
Other		-	25	-
		<u>15,100</u>	<u>331,345</u>	<u>83,873</u>
Expenditures				
Engineering and construction costs		25,556	214,702	-
Other		433	20,768	3,121
		<u>25,989</u>	<u>235,470</u>	<u>3,121</u>
Revenues over (under) expenditures		(10,889)	95,875	80,752
Operating transfers (to) from other funds		-	-	-
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS		(10,889)	95,875	80,752
Fund balance (deficit) at beginning of year		<u>(223,050)</u>	<u>(962,698)</u>	<u>(2,403,892)</u>
Fund balance (deficit) at end of year		\$(233,939)	\$(8,352,956)	\$(2,323,140)
		=====	=====	=====

County of Muskegon  
Special Assessment Funds

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

Year ended December 31, 1984

	Muskegon County Sewage Collection and Disposal System No. 1 Series IV (8835)	City of Muskegon Extension (8838)	1984	Totals	1983
Revenues					
Grants in aid of construction					
Federal	\$ 132,610	\$ 1,362,029	\$ 1,508,034	\$	799,758
State	-	-	-		2,464
Special assessments	500,000	50,000	1,906,390		1,457,225
Investment income	96,016	113,965	599,441		604,227
Other	53,148	10,343	234,840		93,947
	<u>781,774</u>	<u>1,536,337</u>	<u>4,248,705</u>		<u>2,957,621</u>
Expenditures					
Engineering and construction costs	340,136	1,958,989	2,722,066		1,598,268
Other	1,059	62,206	339,288		111,363
	<u>341,195</u>	<u>2,021,195</u>	<u>3,061,354</u>		<u>1,709,631</u>
Revenues over (under) expenditures	440,579	(484,858)	1,187,351		1,247,990
Operating transfers (to) from other funds	-	-	7,290		12,328
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	440,579	(484,858)	1,194,641		1,260,318
Fund balance (deficit) at beginning of year	<u>(5,576,598)</u>	<u>21,954</u>	<u>(27,122,714)</u>		<u>(28,383,032)</u>
Fund balance (deficit) at end of year	\$(5,136,019)	\$ (462,904)	\$(25,928,073)		\$(27,122,714)

## ENTERPRISE FUNDS

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 are 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 36% of the operating costs), the Urban Mass Transportation Administration (paying 50% of the operating costs) and local contributions of 14% of operating costs.

Northside Water (5910)--established for the connections and continued maintenance and operation of a water system for the Townships of Dalton, Laketon, and Muskegon.

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 thirty-four 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, 1984

	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
CURRENT ASSETS				
Cash and cash investments	\$ -	\$201,303	-	\$ 185,618
Accounts receivable	46,973	43,746	46,361	157,156
Inventories	50,973	-	-	-
Prepaid expenses	-	-	3,583	45,986
Due from other funds	-	-	-	-
Restricted assets available for debt service	-	-	-	-
Total current assets	<u>97,946</u>	<u>245,049</u>	<u>49,944</u>	<u>388,760</u>
PROPERTY AND EQUIPMENT - AT COST				
In service				
Land	-	-	-	-
Land improvements	350,386	26,024	2,311,720	-
Lagoons	-	-	2,411,566	-
Buildings	3,096	3,096	1,915,814	-
Machinery and equipment	180,343	117,667	506,483	1,617,573
Wastewater collection and distribution system	-	-	-	-
Capitalized interest and engineering costs	18,196	-	-	-
Less accumulated depreciation	<u>552,021</u>	<u>146,787</u>	<u>7,145,583</u>	<u>1,617,573</u>
	<u>(361,427)</u>	<u>(93,179)</u>	<u>(3,147,234)</u>	<u>(806,241)</u>
Construction in progress	190,594	53,608	3,998,349	811,332
	<u>190,594</u>	<u>53,608</u>	<u>3,998,349</u>	<u>811,332</u>
RESTRICTED ASSETS	-	-	-	-
OTHER ASSETS	-	-	-	-
	<u>\$ 288,540</u>	<u>\$298,657</u>	<u>\$ 4,048,293</u>	<u>\$1,200,092</u>

County of Muskegon  
Enterprise funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

LIABILITIES AND EQUITY	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
CURRENT LIABILITIES				
Cash overdraft	\$ 13,409	-	\$ 85,554	-
Current portion of long-term debt	-	-	-	-
Accounts payable	382	-	14,727	26,514
Advances payable	-	-	-	217,410
Due to other funds	-	-	-	-
Accrued liabilities	6,367	6,880	25,292	46,570
Total current liabilities	<u>20,158</u>	<u>6,880</u>	<u>125,573</u>	<u>290,494</u>
LONG-TERM DEBT	-	-	-	-
DEFERRED REVENUE	-	264,202	-	-
CONTRIBUTIONS IN AID OF CONSTRUCTION				
Capital contributed	-	-	6,920,295	1,719,828
Less - accumulated amortization	-	-	(3,003,857)	(810,230)
	<u>-</u>	<u>-</u>	<u>3,916,438</u>	<u>909,598</u>
RETAINED EARNINGS (DEFICIT)				
Reserved	-	27,575	-	-
Unreserved	268,382	-	6,282	-
	<u>268,382</u>	<u>27,575</u>	<u>6,282</u>	<u>-</u>
	\$288,540	\$298,657	\$ 4,048,293	\$1,200,092
	=====	=====	=====	=====

County of Muskegon  
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

ASSETS	Muskegon County Wastewater Management System		Totals	
	Northside Water (5910)	Number One (5920)	1984	1983
<b>CURRENT ASSETS</b>				
Cash and cash investments	\$136,608	\$ 2,885,231	\$ 3,408,760	\$ 2,432,856
Accounts receivable	7,899	1,098,926	1,401,061	2,124,906
Inventories	-	629,730	680,703	174,606
Prepaid expenses	-	3,369	52,938	66,339
Due from other funds	-	113,670	113,670	-
Restricted assets available for debt service	-	1,044,771	1,044,771	818,271
Total current assets	144,507	5,775,697	6,701,903	5,616,978
<b>PROPERTY AND EQUIPMENT - AT COST</b>				
In service				
Land	-	6,683,889	8,995,609	8,983,109
Land improvements	-	2,181,547	4,969,523	4,392,945
Lagoons	-	9,517,671	9,517,671	9,517,671
Buildings	-	3,111,520	5,033,526	3,490,928
Machinery and equipment	-	3,078,197	5,500,263	5,180,883
Wastewater collection and distribution system	-	19,144,169	19,144,169	18,949,096
Capitalized interest and engineering costs	-	3,386,577	3,404,773	3,360,512
Less accumulated depreciation	-	47,103,570	56,565,534	53,875,144
	-	(13,813,437)	(18,221,518)	(16,072,608)
Construction in progress	-	33,290,133	38,344,016	37,802,536
	-	2,483,097	2,483,097	3,117,488
	-	35,773,230	40,827,113	40,920,024
<b>RESTRICTED ASSETS</b>				
	-	1,394,337	1,394,337	1,297,887
<b>OTHER ASSETS</b>				
	-	57,983	57,983	71,627
	\$144,507	\$ 43,001,247	\$ 48,981,336	\$ 47,906,516

County of Muskegon  
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1984	1983	1983
<b>LIABILITIES AND EQUITY</b>			
<b>CURRENT LIABILITIES</b>			
Cash overdraft	\$ -	-	\$ 278,629
Current portion of long-term debt	-	943,036	804,437
Accounts payable	-	284,158	187,312
Advances payable	-	-	205,016
Due to other funds	-	324,958	-
Accrued liabilities	149	724,128	803,458
	<u>149</u>	<u>2,276,280</u>	<u>2,278,852</u>
Total current liabilities	-	13,875,527	14,657,360
<b>LONG-TERM DEBT</b>	-	70,414	163,585
<b>DEFERRED REVENUE</b>	-	-	-
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Capital contributed	-	36,166,247	43,020,160
Less - accumulated amortization	-	(13,261,444)	(15,089,583)
	-	<u>22,904,803</u>	<u>27,930,577</u>
<b>RETAINED EARNINGS (DEFICIT)</b>			
Reserved	-	1,644,771	1,420,846
Unreserved	144,358	2,229,452	1,455,296
	<u>144,358</u>	<u>3,874,223</u>	<u>2,876,142</u>
	\$144,507	\$ 43,001,247	\$ 47,906,516
	=====	=====	=====

County of Muskegon  
Enterprise Funds

COMBINING STATEMENT OF OPERATIONS

Year ended December 31, 1984

	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Operating revenues				
Charges for services	\$375,617	\$ 99,781	\$ 487,184	\$ 216,617
Farm sales	<u>375,617</u>	<u>99,781</u>	<u>487,184</u>	<u>216,617</u>
Operating expenses				
Salaries and fringe benefits	65,851	70,008	259,286	496,158
Supplies and other operating expenses	32,799	18,198	278,789	523,345
Depreciation and amortization	43,735	23,686	164,643	315,045
	<u>142,385</u>	<u>111,892</u>	<u>702,718</u>	<u>1,334,548</u>
Operating income (loss)	<u>233,232</u>	<u>(12,111)</u>	<u>(215,534)</u>	<u>(1,117,931)</u>
Other income (expenses)				
Operating subsidies	-	-	-	792,131
User fees for debt service	-	-	-	-
Interest expense	(8,767)	-	(8,329)	19,987
Other (net)	<u>(8,767)</u>	<u>15,229</u>	<u>(8,329)</u>	<u>812,118</u>
Net income (loss) before operating transfers	224,465	3,118	(223,863)	(305,813)
Operating transfers (to) from other funds	<u>(3,517)</u>	<u>(3,118)</u>	<u>75,524</u>	<u>(9,220)</u>
NET INCOME (LOSS)	220,948	-	(148,339)	(315,033)
Transfer of depreciation and amortization to contributions in aid of construction	-	-	<u>154,621</u>	<u>315,033</u>
Net income (loss) transferred to retained earnings	\$220,948	\$ -	\$ 6,282	\$ -
	=====	=====	=====	=====

County of Muskegon  
Enterprise Funds

COMBINING STATEMENTS OF OPERATIONS - CONTINUED

Year ended December 31, 1984

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1984	1984	1983
Operating revenues			
Charges for services	\$47,464	\$4,502,436	\$5,489,069
Farm sales	<u>47,464</u>	<u>506,978</u>	<u>1,907,830</u>
		<u>5,009,414</u>	<u>7,396,899</u>
Operating expenses			
Salaries and fringe benefits	7,003	1,364,075	2,242,358
Supplies and other operating expenses	15,855	2,849,747	4,127,687
Depreciation and amortization	<u>-</u>	<u>1,711,941</u>	<u>1,983,409</u>
	<u>22,858</u>	<u>5,925,763</u>	<u>8,353,454</u>
Operating income (loss)	<u>24,606</u>	<u>(916,349)</u>	<u>(956,555)</u>
Other income (expenses)			
Operating subsidies	-	-	740,899
User fees for debt service	-	1,384,873	1,384,882
Interest expense	-	(687,215)	(724,077)
Other (net)	<u>20,611</u>	<u>145,269</u>	<u>157,441</u>
	<u>20,611</u>	<u>862,927</u>	<u>1,559,145</u>
Net income (loss) before operating transfers	45,217	(53,422)	602,590
Operating transfers (to) from other funds	<u>(161)</u>	<u>(59,687)</u>	<u>65,012</u>
NET INCOME (LOSS)	45,056	(113,109)	667,602
Transfer of depreciation and amortization to contributions in aid of construction	-	1,585,501	1,605,876
Net income (loss) transferred to retained earnings	<u>\$45,056</u>	<u>\$1,472,392</u>	<u>\$2,273,478</u>

County of Muskegon  
Enterprise Funds

COMBINING STATEMENT OF RETAINED EARNINGS AND  
CONTRIBUTIONS IN AID OF CONSTRUCTION

Year ended December 31, 1984

	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Retained earnings (deficit) at beginning of year	\$ 47,434	\$ 27,575	\$ -	\$ -
Net income (loss) transferred to retained earnings	220,948	-	6,282	-
Transfer (to) from contributions in aid of construction	-	-	-	-
Retained earnings (deficit) at end of year	\$ 268,382	\$ 27,575	\$ 6,282	\$ -
	=====	=====	=====	=====
STATEMENTS OF CONTRIBUTIONS IN AID OF CONSTRUCTION				
Contributions in aid of construction at beginning of year	\$ -	\$ -	\$ 3,916,888	\$ 1,221,918
Current year contributions	-	-	154,171	-
Transfer (to) from retained earnings	-	-	-	-
Retirements - net	-	-	-	-
Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	-	(154,621)	(315,033)
Contributions in aid of construction at end of year	\$ -	\$ -	\$ 3,916,438	\$ 906,885
	=====	=====	=====	=====

County of Muskegon  
Enterprise Funds

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

Year ended December 31, 1984

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1984	1984	1983
Retained earnings (deficit) at beginning of year	\$ 99,302	\$ 2,701,831	\$ 2,876,142
Net income (loss) transferred to retained earnings	45,056	1,472,392	1,744,678
Transfer (to) from contributions in aid of construction	-	(300,000)	(300,000)
Retained earnings (deficit) at end of year	\$144,358	\$ 3,874,223	\$ 4,320,820

STATEMENTS OF CONTRIBUTIONS IN  
AID OF CONSTRUCTION

Contributions in aid of construction at beginning of year	\$ -	\$22,791,771	\$27,930,577	\$28,882,142
Current year contributions	-	1,429,335	1,583,506	1,156,624
Transfer (to) from retained earnings	-	300,000	300,000	(353,694)
Retirements - net	-	(30,802)	(30,802)	(148,619)
Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	(1,585,501)	(2,055,155)	(1,605,876)
Contributions in aid of construction at end of year	\$ -	\$22,904,803	\$27,728,126	\$27,930,577

County of Muskegon  
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1984

	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Sources of working capital				
From operations				
Net income (loss) for the year	\$220,948	\$ -	\$(148,339)	\$(315,033)
Charges to operations not using working capital	<u>43,735</u>	<u>23,686</u>	<u>164,643</u>	<u>315,045</u>
Depreciation and amortization				
Working capital provided from (used for) operations	264,683	23,686	16,304	12
Contributions and transfers in aid of construction	-	-	154,171	-
Retirement (transfer) of property and equipment	-	-	49,064	-
Increase in deferred revenue	<u>-</u>	<u>100,617</u>	<u>-</u>	<u>-</u>
Total working capital provided	<u>264,683</u>	<u>124,303</u>	<u>219,539</u>	<u>12</u>
Applications of working capital				
Additions to property and equipment	65,584	-	213,741	-
Increase in restricted assets	-	-	-	-
Decrease in long-term debt	-	-	-	-
Decrease in deferred revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total working capital used	<u>65,584</u>	<u>-</u>	<u>213,741</u>	<u>-</u>
INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$199,099</u>	<u>\$124,303</u>	<u>\$ 5,798</u>	<u>\$ 12</u>

County of Muskegon  
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -  
CONTINUED

Year ended December 31, 1984

	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				
Cash and cash investments	\$ -	\$ 119,406	\$ -	\$ (35,916)
Accounts receivable	(12,094)	4,561	27,238	96,877
Inventories	-	-	-	(11,555)
Prepaid expenses	-	-	171	(2,018)
Due from other funds	-	-	-	-
Restricted assets available for debt service	-	-	-	-
	<u>(12,094)</u>	<u>123,967</u>	<u>27,409</u>	<u>47,388</u>
(Increase) decrease in current liabilities				
Cash overdraft	213,058	-	(33,392)	-
Current portion of long-term debt	-	-	-	-
Accounts payable	(325)	681	9,506	(14,515)
Due to other funds	-	-	-	-
Advances payable	(1,540)	(345)	2,433	(22,927)
Accrued liabilities	<u>211,193</u>	<u>336</u>	<u>(158)</u>	<u>(9,934)</u>
			<u>(21,611)</u>	<u>(47,376)</u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$199,099	\$124,303	\$ 5,798	\$ 12

County of Muskegon  
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -  
CONTINUED

Year ended December 31, 1984

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1984	1984	1983
Sources of working capital			
From operations			
Net income (loss) for the year	\$45,056	\$ (113,109)	\$ (310,477)
Charges to operations not using working capital	-	1,711,941	2,259,050
Depreciation and amortization	-	-	1,983,409
Working capital provided from (used for) operations	45,056	1,598,832	1,948,573
Contributions and transfers in aid of construction	-	1,529,317	1,683,488
Retirement (transfer) of property and equipment	-	100,009	149,073
Increase in deferred revenue	-	70,414	171,031
Total working capital provided	45,056	3,298,572	3,952,165
Additions of working capital			
Additions to property and equipment	-	2,150,315	2,429,640
Increase in restricted assets	-	96,450	96,450
Decrease in long-term debt	-	781,833	781,833
Decrease in deferred revenue	-	-	63,553
Total working capital used	-	3,028,598	3,307,923
INCREASE (DECREASE) IN WORKING CAPITAL	\$45,056	\$ 269,974	\$ 600,911

County of Muskegon  
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -  
CONTINUED

Year ended December 31, 1984

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals	1984	1983
Changes in components of working capital					
Increase (decrease) in current assets					
Cash and cash investments	\$40,310	\$ 852,104		\$ 975,904	\$ (359,205)
Accounts receivable	4,584	(845,011)		(723,845)	1,301,026
Inventories	-	506,097		494,542	(760,195)
Prepaid expenses	-	-		(1,847)	(4,299)
Due from other funds	-	113,670		113,670	-
Restricted assets available for debt service	<u>44,894</u>	<u>226,500</u>		<u>226,500</u>	<u>243,833</u>
		<u>853,360</u>		<u>1,084,924</u>	<u>421,160</u>
(Increase) decrease in current liabilities					
Cash overdraft	-	-		179,666	164,347
Current portion of long-term debt	-	(138,599)		(138,599)	(73,677)
Accounts payable	-	(133,816)		(138,469)	178,127
Due to other funds	-	(324,958)		(324,958)	-
Advances payable	-	8,100		(12,394)	(93,730)
Accrued liabilities	<u>162</u>	<u>5,887</u>		<u>(5,928)</u>	<u>4,684</u>
		<u>(583,386)</u>		<u>(440,682)</u>	<u>179,751</u>
INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$45,056</u>	<u>\$ 269,974</u>		<u>\$ 644,242</u>	<u>\$ 600,911</u>

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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, 6174)--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.

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.

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

County of Muskegon  
Internal Service Funds  
COMBINING BALANCE SHEET

December 31, 1984

ASSETS	1979		1980		1981		1982		1983		1984	
	Drain Revolving (6010)	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)					
<b>CURRENT ASSETS</b>												
Cash and cash investments	\$21,500	\$ -	\$ 727,653	\$2,001,138	\$4,108,799	\$ 5,678,778	\$ 3,077					
Accounts receivable	-	-	144,388	455,928	271,725	214,511	-					
Current portion of delinquent taxes receivable	-	-	-	571,595	2,477,235	3,089,949	(2,942)					
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	292,717	644,081	374,359	-					
Due from other funds	-	-	200,000	-	-	-	-					
Prepaid expenses	-	-	-	-	-	-	-					
Inventories	-	-	-	-	-	-	-					
Deferred expense	-	-	-	-	68,999	-	-					
Restricted assets available for debt service	-	-	-	1,000,000	-	-	-					
<b>Total current assets</b>	<u>21,500</u>	<u>-</u>	<u>1,072,041</u>	<u>4,321,378</u>	<u>7,570,839</u>	<u>9,357,597</u>	<u>135</u>					
<b>PROPERTY AND EQUIPMENT - AT COST</b>												
Machinery and equipment	-	-	-	-	-	-	-					
Less accumulated depreciation	-	-	-	-	-	-	-					
<b>DELINQUENT TAXES RECEIVABLE</b>												
	-	-	-	-	825,745	2,852,260	-					
<b>INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES</b>												
	-	-	-	-	214,694	457,550	-					
<b>LONG-TERM NOTE RECEIVABLE</b>												
	<u>\$21,500</u>	<u>\$ -</u>	<u>\$1,072,041</u>	<u>\$4,321,378</u>	<u>\$8,611,278</u>	<u>\$12,667,407</u>	<u>\$ 135</u>					

County of Muskegon  
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

	1979	1980	1981	1982	1983	1984
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)
LIABILITIES AND EQUITY	Tax Revolving (6010)					
<b>CURRENT LIABILITIES</b>						
Current portion of tax anticipation notes payable	\$ -	\$ -	\$3,000,000	\$3,750,000	\$ 4,500,000	\$ -
Current portion of notes payable	-	-	-	-	-	-
Accounts payable	-	-	165,000	249,562	655,875	-
Accrued interest payable	-	-	-	-	-	-
Accrued insurance claims	-	-	-	-	-	-
Due to other funds	-	-	-	68,999	200,000	-
Total current liabilities	-	-	3,165,000	4,068,561	5,355,875	-
<b>LONG-TERM DEBT</b>						
Tax anticipation notes payable	-	-	-	2,950,000	6,400,000	-
Advances from General Fund	21,500	-	-	-	-	-
Notes payable	21,500	-	-	2,950,000	6,400,000	-
<b>RETAINED EARNINGS</b>						
Reserved	-	1,072,041	1,000,000	1,592,717	911,532	135
Unreserved	-	1,072,041	156,378	1,592,717	911,532	135
	\$21,500	\$1,072,041	\$4,321,378	\$8,611,278	\$12,667,407	\$135

County of Muskegon  
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

ASSETS	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals	
				1984	1983
<b>CURRENT ASSETS</b>					
Cash and cash investments	\$ 13,103	\$ 7,123	\$2,698,936	\$15,260,107	\$14,377,835
Accounts receivable	3,207	5,745	165,111	1,260,615	657,903
Current portion of delinquent taxes receivable	-	-	-	6,135,837	5,626,143
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	1,311,157	1,273,049
Due from other funds	-	-	68,999	268,999	68,999
Prepaid expenses	-	142,521	4,418	146,939	113,304
Inventories	32,068	-	-	32,068	27,005
Deferred expense	-	-	-	68,999	-
Restricted assets available for debt service	-	-	-	1,000,000	1,000,000
<b>Total current assets</b>	<b>48,378</b>	<b>155,389</b>	<b>2,937,464</b>	<b>25,484,721</b>	<b>23,144,238</b>
<b>PROPERTY AND EQUIPMENT - AT COST</b>					
Machinery and equipment	-	564,280	-	564,280	59,948
Less accumulated depreciation	-	(41,022)	-	(41,022)	(1,234)
	-	523,258	-	523,258	58,714
<b>DELINQUENT TAXES RECEIVABLE</b>	-	-	-	3,678,005	3,801,921
<b>INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES</b>	-	-	-	672,244	702,765
<b>LONG-TERM NOTE RECEIVABLE</b>	-	-	200,000	200,000	200,000
	<b>\$48,378</b>	<b>\$678,647</b>	<b>\$3,137,464</b>	<b>\$30,558,228</b>	<b>\$27,907,638</b>

County of Muskegon  
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

	LIABILITIES AND EQUITY		Totals		
	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	1984	1983
<b>CURRENT LIABILITIES</b>					
Current portion of tax anticipation notes payable	\$ -	\$ -	\$ -	\$11,250,000	\$10,100,000
Current portion of notes payable	-	81,428	-	81,428	454,124
Accounts payable	11,249	1,992	416,649	429,890	871,312
Accrued interest payable	-	-	-	1,070,437	397,798
Accrued insurance claims	-	-	268,167	268,167	-
Due to other funds	-	-	-	268,999	-
Total current liabilities	<u>11,249</u>	<u>83,420</u>	<u>684,816</u>	<u>13,368,921</u>	<u>11,823,234</u>
<b>LONG-TERM DEBT</b>					
Tax anticipation notes payable	-	-	-	9,350,000	9,700,000
Advances from General Fund	30,000	75,000	-	126,500	126,500
Notes payable	-	461,426	-	461,426	-
	<u>30,000</u>	<u>536,426</u>	<u>-</u>	<u>9,937,926</u>	<u>9,826,500</u>
<b>RETAINED EARNINGS</b>					
Reserved	-	58,801	200,000	1,258,801	1,200,636
Unreserved	7,129	-	2,252,648	5,992,580	5,057,268
	<u>7,129</u>	<u>58,801</u>	<u>2,452,648</u>	<u>7,251,381</u>	<u>6,257,904</u>
	<u>\$48,378</u>	<u>\$678,647</u>	<u>\$3,137,464</u>	<u>\$30,558,228</u>	<u>\$27,907,638</u>

County of Muskegon  
Internal Service Funds

COMBINING STATEMENTS OF REVENUES, EXPENSES

AND OPERATING TRANSFERS

Year ended December 31, 1984

	1979	1980	1981	1982	1983	1984
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)
Operating revenues						
Interest and penalties on delinquent taxes	\$ -	\$ 6,991	\$ 251,300	\$ 561,429	\$ 1,171,398	\$ 135
Intragovernmental revenues	-	-	-	-	-	-
Other	-	<u>3,557</u>	<u>21,913</u>	<u>2,310</u>	-	-
	-	<u>10,548</u>	<u>273,213</u>	<u>563,739</u>	<u>1,171,398</u>	<u>135</u>
Operating expenses						
Salaries and fringes	-	-	-	-	-	-
Supplies and other operating expenses	-	-	2,812	2,559	17,217	-
Cost of materials used	-	-	-	-	-	-
Insurance benefits and claims	-	-	-	-	-	-
Insurance premiums	-	-	-	-	-	-
Interest expense	-	113,899	537,936	833,696	577,578	-
Depreciation	-	<u>113,899</u>	<u>540,748</u>	<u>836,255</u>	<u>594,795</u>	-
	-	<u>(103,351)</u>	<u>(267,535)</u>	<u>(272,516)</u>	<u>576,603</u>	<u>135</u>
Operating income (loss)	-	-	-	-	-	-
Operating transfers (to) from other funds	-	-	-	-	-	-
Investment income	-	<u>221,252</u>	<u>414,647</u>	<u>430,185</u>	<u>334,810</u>	-
NET INCOME (LOSS)	\$ -	\$ 117,901	\$ 147,112	\$ 157,669	\$ 911,413	\$ 135

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND OPERATING TRANSFERS - CONTINUED

Year ended December 31, 1984

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	1984	Totals 1983
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	-	-	\$1,991,253	\$1,917,130
Intragovernmental revenues	196,545	175,787	3,047,811	3,420,143	3,001,523
Other	<u>196,545</u>	<u>175,787</u>	<u>3,193,762</u>	<u>5,585,127</u>	<u>5,046,264</u>
Operating expenses					
Salaries and fringes	-	2,311	78,013	80,324	77,759
Supplies and other operating expenses	1,896	310	42,132	66,926	82,681
Cost of materials used	203,457	68,852	-	272,309	212,356
Insurance benefits and claims	-	-	390,025	390,025	532,943
Insurance premiums	-	-	3,291,341	3,291,341	2,956,644
Interest expense	-	9,020	-	2,072,129	1,516,334
Depreciation	-	39,788	-	39,788	1,234
	<u>205,353</u>	<u>120,281</u>	<u>3,801,511</u>	<u>6,212,842</u>	<u>5,379,951</u>
Operating income (loss)	(8,808)	55,506	(607,749)	(627,715)	(333,687)
Operating transfers (to) from other funds	-	(20)	750,825	750,805	856,694
Investment income	-	2,679	256,814	1,660,387	1,285,297
NET INCOME (LOSS)	<u>\$ (8,808)</u>	<u>\$ 58,165</u>	<u>\$ 399,890</u>	<u>\$1,783,477</u>	<u>\$1,808,304</u>

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF RETAINED EARNINGS

Year ended December 31, 1984

		1979	1980	1981	1982	1983	1984
	Drain, Revolving (6010)	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)
Retained earnings at beginning of year	\$ -	\$ 635,543	\$ 1,108,597	\$ 1,009,266	\$ 1,435,048	\$ 119	\$ -
Net income (loss)	-	-	117,901	147,112	157,669	911,413	135
Equity transfer to General Fund	-	(635,543)	(154,457)	-	-	-	-
Retained earnings at end of year	\$ -	\$ -	\$ 1,072,041	\$ 1,156,378	\$ 1,592,717	\$ 911,532	\$ 135

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF RETAINED EARNINGS - CONTINUED

Year ended December 31, 1984

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals
	1984			1983
Retained earnings at beginning of year	\$ 15,937	\$ 636	\$ 2,052,758	\$ 4,949,600
Net income (loss)	(8,808)	58,165	399,890	1,803,304
Equity transfer to General Fund	-	-	-	(500,000)
Retained earnings at end of year	\$ 7,129	\$ 58,801	\$ 2,452,648	\$ 6,257,904

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1984

	1979	1980	1981	1982	1983	1984
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)
Sources of working capital						
From operations						
Net income (loss) for the year	\$ -	\$ 117,901	\$ 147,112	\$ 157,669	\$ 911,413	\$ 135
Charges to operations not using working capital	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Working capital provided from (used for) operations	-	117,901	147,112	157,669	911,413	135
Issuance of tax anticipation notes	-	-	-	-	10,900,000	-
Issuance of notes payable	-	-	-	-	-	-
Decrease in delinquent taxes receivable	-	-	527,696	2,448,480	7,251,666	-
Increase in long-term advance from General Fund	-	-	-	-	-	-
Total working capital provided	-	<u>117,901</u>	<u>674,808</u>	<u>2,606,149</u>	<u>19,063,079</u>	<u>135</u>
Applications of working capital						
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	(244,374)	(243,697)	457,550	-
Settlement of delinquent taxes with other governmental units	-	-	-	-	10,103,926	-
Residual equity transfer to General Fund	-	154,457	-	-	-	-
Decrease in long-term debt	-	-	3,000,000	3,750,000	4,500,000	-
Decrease in notes payable	-	-	-	-	-	-
Decrease in long-term advance from General Fund	-	-	-	-	-	-
Additions to property and equipment	-	-	-	-	-	-
Total working capital used	-	<u>154,457</u>	<u>2,755,626</u>	<u>3,506,303</u>	<u>15,061,476</u>	-
INCREASE (DECREASE) IN WORKING CAPITAL	\$ -	<u>\$ (36,556)</u>	<u>\$ (2,080,818)</u>	<u>\$ (900,154)</u>	<u>\$ 4,001,603</u>	<u>\$ 135</u>

County of Muskegon  
Internal Service Funds

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1984

	1979	1980	1981	1982	1983	1984
	Delinquent Tax Revolving (6169)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)
Changes in components of working capital						
Increase (decrease) in current assets						
Cash and cash investments	\$ 13,500	\$(2,196,381)	\$ (241,324)	\$(2,025,056)	\$ 5,675,938	\$ 3,077
Accounts receivable	(13,500)	43,639	241,584	69,545	214,511	-
Current portion of delinquent taxes receivable	-	(493,839)	(1,884,519)	(201,676)	3,092,670	(2,942)
Current portion of interest and penalties receivable on delinquent taxes	-	(202,475)	(402,809)	269,033	374,359	-
Due from other funds	-	200,000	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Deferred expense	-	-	-	68,999	-	-
Restricted assets available for debt service	-	-	-	-	-	-
	<u>          </u>	<u>(2,649,056)</u>	<u>(2,287,068)</u>	<u>(1,819,155)</u>	<u>9,357,478</u>	<u>135</u>
(Increase) decrease in current liabilities						
Current portion of tax anticipation notes payable	-	2,500,000	-	850,000	(4,500,000)	-
Current portion notes payable	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Accrued interest payable	-	112,500	206,250	138,000	(655,875)	-
Accrued insurance claims	-	-	-	-	-	-
Due to other funds	-	2,612,500	206,250	(68,999)	(200,000)	-
	<u>          </u>	<u>2,612,500</u>	<u>206,250</u>	<u>919,001</u>	<u>(5,355,875)</u>	<u>          </u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$ -	\$ (36,556)	\$ (2,080,818)	\$ (900,154)	\$ 4,001,603	\$ 135

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1984

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals 1984	Totals 1983
Sources of working capital					
From operations					
Net income (loss) for the year	\$ (8,808)	\$ 58,165	\$ 399,890	\$ 1,783,477	\$ 1,808,304
Charges to operations not using working capital	-	39,788	-	39,788	1,234
Depreciation					
Working capital provided from (used for) operations	(8,808)	97,953	399,890	1,823,265	1,809,538
Issuance of tax anticipation notes	-	-	-	10,900,000	11,300,000
Issuance of notes payable	-	569,997	-	569,997	-
Decrease in delinquent taxes receivable	-	-	-	10,227,842	10,303,628
Increase in long-term advance from General Fund	-	-	-	-	75,000
Total working capital provided	(8,808)	667,950	399,890	23,521,104	23,488,166
Applications of working capital					
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	-	(30,521)	45,747
Settlement of delinquent taxes with other governmental units	-	-	-	10,103,926	10,310,972
Residual equity transfer to General Fund	-	-	-	790,000	500,000
Decrease in long-term debt	-	-	-	11,250,000	10,100,000
Decrease in notes payable	-	108,571	-	108,571	-
Decrease in long-term advance from General Fund	-	-	-	-	-
Additions to property and equipment	-	504,332	-	504,332	59,948
Total working capital used	-	612,903	-	22,726,308	21,016,667
INCREASE (DECREASE) IN WORKING CAPITAL	\$ (8,808)	\$ 55,047	\$ 399,890	\$ 794,796	\$ 2,471,499

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1984

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	1984	Totals 1983
Changes in components of working capital					
Increase (decrease) in current assets					
Cash and cash investments	\$ (5,497)	\$ (9,799)	\$ 265,064	\$ 882,272	\$ 3,193,192
Accounts receivable	320	5,745	79,161	602,712	653,310
Current portion of delinquent taxes receivable	-	-	-	509,694	1,166,389
Current portion of interest and penalties receivable	-	-	-	38,108	175,658
Due from other funds	-	-	-	200,000	68,637
Prepaid expenses	-	142,521	(108,886)	33,635	3,889
Inventories	5,063	-	-	5,063	4,995
Deferred expense	-	-	-	68,999	-
Restricted assets available for debt service	-	-	-	-	-
	<u>(114)</u>	<u>138,467</u>	<u>235,339</u>	<u>2,340,483</u>	<u>5,266,070</u>
(Increase) decrease in current liabilities					
Current portion of tax anticipation notes payable	-	-	-	(1,150,000)	(2,450,000)
Current portion notes payable	-	(81,428)	-	(81,428)	-
Accounts payable	(8,694)	(1,992)	34,920	24,234	(308,556)
Accrued interest payable	-	-	-	(199,125)	(50,481)
Accrued insurance claims	-	-	129,631	129,631	14,466
Due to other funds	-	-	-	(268,999)	-
	<u>(8,694)</u>	<u>(83,420)</u>	<u>164,551</u>	<u>(1,545,687)</u>	<u>(2,794,571)</u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$ (8,808)	\$ 55,047	\$ 399,890	\$ 794,796	\$ 2,471,499

## TRUST AND AGENCY FUNDS

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

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

Medical Care Facility Endowment (7150)--an endowment for repairs, maintenance and improvements to the County's Medicare 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 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.

Labor Management Program (7910)--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.

Froebel Neighborhood Improvement (7920)--to account for monies received from Federal Revenue Sharing and other governmental units for operating expenses of a neighborhood care/maintenance project.

New Muskegon (7940)--to account for monies received from Federal Revenue Sharing and various other sources for promoting business development in the County of Muskegon.

El Centro Latino (7950)--to account for monies received from Federal Revenue Sharing and other governmental units for services provided to hispanic citizens of Muskegon County.

Child Abuse and Neglect (7960)--to account for monies received from the state, Federal Revenue Sharing, and donations to be used for the prevention of child abuse.

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.

Youth Contact Center (7982)--to account for monies received from the state for employment of economically disadvantaged youths.

County of Muskegon  
Trust and Agency Funds

COMBINING BALANCE SHEET

December 31, 1984

	Nonexpendable Trust Funds		Expendable Trust Funds			
	Trust Fund		Cemetery Trust (7110)	Care Facility Endowment (7150)	Medical Management Program (7910)	Froebel Neighborhood Improvement (7920)
ASSETS						
Cash and cash investments	\$121,975		\$19,499	\$57,511	\$2,592	\$ -
Accounts receivable	6,052		-	-	-	-
Due from other funds	-		-	-	-	6,426
	<u>\$128,027</u>		<u>\$19,499</u>	<u>\$57,511</u>	<u>\$2,592</u>	<u>\$6,426</u>
	=====		=====	=====	=====	=====
LIABILITIES AND FUND BALANCE						
Cash overdraft	\$ -		\$ -	\$ -	\$ -	\$6,091
Accounts payable	-		-	-	570	-
Accrued liabilities	-		-	-	1,051	335
Undistributed taxes	-		-	-	-	-
Current	-		-	-	-	-
Delinquent	-		-	-	-	-
Due to State of Michigan	-		-	-	-	-
Long-term advance from General Fund	100,000		-	-	-	-
Fines and fees due to local municipalities and libraries	-		-	-	-	-
Trust deposits	-		-	-	-	-
Unallocated receipts	-		-	-	-	-
	<u>100,000</u>		<u>-</u>	<u>-</u>	<u>1,621</u>	<u>6,426</u>
	=====		=====	=====	=====	=====
Fund balance	28,027		19,499	57,511	-	-
Designated for annuity payments	-		-	-	-	-
Designated for perpetual care	-		-	-	971	-
Unreserved - Undesignated	<u>28,027</u>		<u>19,499</u>	<u>57,511</u>	<u>971</u>	<u>-</u>
	=====		=====	=====	=====	=====
	\$128,027		\$19,499	\$57,511	\$2,592	\$6,426
	=====		=====	=====	=====	=====

County of Muskegon  
Trust and Agency Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

ASSETS	Expendable Trust Funds			
	New Muskegon (7940)	El Centro Latino (7950)	Child Abuse and Neglect (7960)	Youth Contact Center (7982)
Cash and cash investments	\$ 98,680	\$ -	\$2,428	\$ -
Accounts receivable	4,742	2,050	-	-
Due from other funds	8,000	-	3,000	6,982
	<u>\$111,422</u>	<u>\$2,050</u>	<u>\$5,428</u>	<u>\$6,982</u>
	=====	=====	=====	=====
	\$ -	\$2,050	\$ -	\$6,439
Cash overdraft	3,134	-	66	22
Accounts payable	2,015	-	385	521
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	-	-	-	-
	<u>5,149</u>	<u>2,050</u>	<u>451</u>	<u>6,982</u>
	=====	=====	=====	=====
	\$ -	\$ -	\$ -	\$ -
Fund balance	-	-	-	-
Designated for annuity payments	-	-	-	-
Designated for perpetual care	106,273	-	4,977	-
Unreserved - Undesignated	<u>106,273</u>	<u>-</u>	<u>4,977</u>	<u>-</u>
	<u>\$111,422</u>	<u>\$2,050</u>	<u>\$5,428</u>	<u>\$6,982</u>
	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE

County of Muskegon  
Trust and Agency Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1984

	Agency Funds					Totals
	Trust and Agency (7010)	Cooperative Extension Trust (7160)	Library Penal Fine (7210)	Emergency Medical System (7970)	1984	
<b>ASSETS</b>						
Cash and cash investments	\$1,279,115	\$5,777	\$162,064	\$ -	\$1,749,641	\$1,569,041
Accounts receivable	49,333	-	8,591	1,569	72,337	83,377
Due from other funds	-	-	-	-	24,408	-
	<u>\$1,328,448</u>	<u>\$5,777</u>	<u>\$170,655</u>	<u>\$1,569</u>	<u>\$1,846,386</u>	<u>\$1,652,418</u>
	\$ -	\$ -	\$ -	\$1,216	\$ 15,796	\$ 4,383
Cash overdraft	-	-	-	353	4,145	247
Accounts payable	-	-	-	-	4,307	226
Accrued liabilities						
Undistributed taxes	725,090	-	-	-	725,090	523,210
Current	29,648	-	-	-	29,648	81,252
Delinquent	202,960	-	-	-	202,960	324,491
Due to State of Michigan	-	-	-	-	100,000	100,000
Long-term advance from General Fund						
Fines and fees due to local municipalities and libraries	9,758	-	-	-	9,758	9,511
Trust deposits	192,311	-	-	-	192,311	183,669
Unallocated receipts	168,681	5,777	170,655	-	345,113	315,134
	<u>1,328,448</u>	<u>5,777</u>	<u>170,655</u>	<u>1,569</u>	<u>1,629,128</u>	<u>1,542,123</u>
	-	-	-	-	28,027	28,134
Fund balance	-	-	-	-	77,010	79,484
Designated for annuity payments	-	-	-	-	112,221	2,677
Designated for perpetual care	-	-	-	-	217,258	110,295
Unreserved - Undesignated	-	-	-	-	-	-
	<u>\$1,328,448</u>	<u>\$5,777</u>	<u>\$170,655</u>	<u>\$1,569</u>	<u>\$1,846,386</u>	<u>\$1,652,418</u>

LIABILITIES AND FUND BALANCE

County of Muskegon  
Nonexpendable Trust Fund

COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

Year ended December 31, 1984

	Wiener Property (7180)	Total 1983
Operating revenues		
Contributions from private sources	\$ -	\$30,000
Investment income	11,993	134
	11,993	30,134
Operating expenses	12,100	2,000
NET INCOME (LOSS)	(107)	28,134
Fund balance (deficit) at beginning of year	28,134	-
Fund balance (deficit) at end of year	\$28,027	\$28,134

County of Muskegon  
Expendable Trust Funds

COMBINING STATEMENT OF REVENUES, EXPENSES AND  
CHANGES IN FUND BALANCE

Year ended December 31, 1984

	<u>Cemetery Trust (7110)</u>	<u>Medical Care Facility Endowment (7150)</u>	<u>Labor Management Program (7910)</u>	<u>Proebel Neighborhood Improvement (7920)</u>
Revenues				
Grants				
State	\$ -	\$ -	\$34,140	\$ -
Local units	-	-	6,000	11,000
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	39,092	-
Investment income	1,642	5,456	-	-
Other	<u>1,642</u>	<u>5,456</u>	<u>79,232</u>	<u>11,000</u>
Expenses	<u>312</u>	<u>9,260</u>	<u>80,828</u>	<u>17,427</u>
	1,330	(3,804)	(1,596)	(6,427)
Revenues over (under) expenses				
Other financing sources (uses)				
Operating transfers in (out)	-	-	(110)	6,427
Other				
REVENUES AND OTHER SOURCES OVER (UNDER)	1,330	(3,804)	(1,706)	-
EXPENDITURES AND OTHER USES				
Fund balance (deficit) at beginning of year	<u>18,169</u>	<u>61,315</u>	<u>2,677</u>	<u>-</u>
Fund balance (deficit) at end of year	\$19,499	\$57,511	\$ 971	\$ -



County of Muskegon  
Nonexpendable Trust Fund

STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1984

	Wiener Property (7180)	Total 1983
Sources of working capital		
Operations - net income (loss)	\$ (107)	\$ 28,134
Long-term advance from General Fund	<u>          </u>	<u>100,000</u>
NET INCREASE IN WORKING CAPITAL	\$ (107)	\$128,134
	=====	=====
Changes in components of working capital		
Increase (decrease) in current assets	\$ 23,975	\$ 98,000
Cash and cash investments	<u>(24,082)</u>	<u>30,134</u>
Accounts receivable		
NET INCREASE IN WORKING CAPITAL	\$ (107)	\$128,134
	=====	=====

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, 1984

	Balance December 31, 1983	Additions	Deductions	Balance December 31, 1984
General fixed assets				
Land	\$ 1,366,572	\$ -	\$ -	\$ 1,366,572
Land improvements	88,710	97,861	-	186,571
Buildings and improvements	19,230,345	828,563	-	20,058,908
Equipment	<u>7,662,901</u>	<u>1,288,913</u>	<u>1,522,531</u>	<u>7,429,283</u>
Total general fixed assets	\$28,348,528 =====	\$2,215,337 =====	\$1,522,531 =====	\$29,041,334 =====
Investments in general fixed assets				
Capital projects funds				
General obligation bonds	\$ 8,283,669	\$ 16,018	\$ -	\$ 8,299,687
State grants	7,796,559	1,047,813	889,200	7,955,172
Federal grants	7,190,620	1,048,637	43,183	8,196,074
General fund revenues	2,875,002	101,927	315,700	2,461,229
Special revenue fund revenues	<u>2,202,678</u>	<u>942</u>	<u>74,443</u>	<u>2,129,172</u>
Total investment in general fixed assets	\$28,348,528 =====	\$2,215,337 =====	\$1,522,531 =====	\$29,041,334 =====

County of Muskegon

SCHEDULE OF GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY

December 31, 1984

Function and Activity	Land	Land Improvements	Buildings and Improvements	Machinery and Equipment	Totals
General County government					
Control					
Legislative	\$ -	\$ -	\$ -	\$ 6,039	\$ 6,039
Judicial	-	-	443,230	191,407	634,637
Total control	-	-	443,230	197,446	640,676
Staff agencies					
Finance	-	-	-	22,937	22,937
Administrative and Board	429,456	4,888	4,398,310	13,700	4,846,354
Records and reporting	-	-	-	120,307	120,307
Planning	-	-	-	1,000	1,000
Personnel	-	-	-	7,803	7,803
Prosecution investigation	-	-	-	80,265	80,265
General County	-	-	-	99,233	99,233
Community services	-	-	-	53,281	53,281
Drains and public works	-	-	-	35,712	35,712
Internal services	-	-	-	590,631	590,631
Total staff agencies	429,456	4,888	4,398,310	1,024,869	5,857,523
Total General County government	429,456	4,888	4,841,540	1,222,315	6,498,199
Highways and streets	582,542	-	2,640,532	4,103,600	7,326,674
Public safety					
Police protection	-	-	2,373,171	524,456	2,897,627
Animal protection	-	13,147	350,882	49,229	413,258
Marine safety	-	-	-	2,983	2,983
Total public safety	-	13,147	2,724,053	576,668	3,313,863
Health	25,000	2,772	4,677,070	523,897	5,228,739
Welfare	-	-	4,391,496	567,016	4,958,512
Culture	-	-	276,043	418,036	694,079
Recreation	329,574	165,764	288,661	17,751	801,750
Convention Center	-	-	219,513	-	219,513
Total general fixed assets allocated to functions	\$1,366,572	\$186,571	\$20,058,908	\$7,429,283	\$29,041,334

County of Muskegon

SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS  
BY FUNCTION AND ACTIVITY

December 31, 1984

	Balance December 31, 1983	Additions	Deductions	Balance December 31, 1984
General County government				
Control				
Legislative	\$ 12,850	\$ -	\$ 6,811	\$ 6,039
Judicial	781,780	41,256	188,399	634,637
Total control	<u>794,630</u>	<u>41,256</u>	<u>195,210</u>	<u>640,676</u>
Staff agencies				
Finance	44,071	6,745	27,879	22,937
Administrative and Board	4,349,037	505,194	7,877	4,846,354
Records and reporting	157,210	18,684	55,587	120,307
Planning	2,809	-	1,809	1,000
Personnel	19,511	1,839	13,547	7,803
Prosecution investigation	88,834	12,339	20,908	80,265
General County	113,296	41,464	55,527	99,233
Community services	57,605	3,990	8,314	53,281
Drains and public works	44,848	3,371	12,507	35,712
Internal services	590,602	73,143	73,114	590,631
Total staff agencies	<u>5,467,823</u>	<u>666,769</u>	<u>277,069</u>	<u>5,857,523</u>
Total General County government	<u>6,262,453</u>	<u>708,025</u>	<u>472,279</u>	<u>6,498,199</u>
Highways and streets	7,037,630	893,846	604,802	7,326,674
Public safety				
Police protection	2,856,355	108,757	67,485	2,897,627
Animal protection	412,674	9,673	9,089	413,258
Marine safety	13,962	470	11,449	2,983
Total public safety	<u>3,282,991</u>	<u>118,900</u>	<u>88,023</u>	<u>3,313,868</u>
Health	5,405,178	83,446	259,885	5,228,739
Welfare	4,972,153	55,698	69,339	4,958,512
Culture	716,963	5,319	28,203	694,079
Recreation	671,160	130,590	-	801,750
Convention Center	-	219,513	-	219,513
Total general fixed assets	<u>\$28,348,528</u> =====	<u>\$2,215,337</u> =====	<u>\$1,522,531</u> =====	<u>\$29,041,334</u> =====

STATISTICAL SECTION

County of Muskegon

GENERAL FUND EXPENDITURES BY FUNCTION\*

Ten years ended December 31, 1984  
(Unaudited)

Year ended December 31	Legislative	Judicial	Government	Public safety	Health	Welfare	Cultural	Recreation	Other	Total
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
1984	168,061	3,325,776	4,304,644	3,615,769	2,844,973	204,193	313,463	30,000	12,737	14,819,616

\*Includes operating transfers to other funds.

County of Muskegon

SUMMARY OF GENERAL FUND REVENUES  
AND RESIDUAL EQUITY TRANSFER

Ten years ended December 31, 1984  
(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*
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
1984	8,715,958	37,855	319,943	886,516	1,812,279	1,156,991	925,165	236,575	-	-	14,091,282	790,000

\* 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 1984 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, 1984  
(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
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	6,851,703	85.92	468,193	7,319,896	91.80	654,284	8.21
1984	8,109,238	*	*	*	*	*	*	*

\* Tax collections are not received from other local units until after December 31, 1984 and are not delinquent until March 12, 1985.

County of Muskegon

PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS

Ten years ended December 31, 1984  
(Unaudited)

Year ended December 31	City and villages	Intermediate and Special Education		Township and Community College		Total
		School District	County	College	College	
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
1984	7.77	39.43	6.40	3.81		57.41

TAX RATES

Year	City and villages	Intermediate and Special Education School District	County	Township and Community College		Total
				College	College	
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
1984	10,180,068	51,658,695	8,384,615	4,992,568		75,215,946

TAX LEVIES

County of Muskegon

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

Ten years ended December 31, 1984  
(Unaudited)

Year ended December 31	Real property		Personal property	Total* equalized value
	Assessed	Equalized	Assessed and equalized	
1975	\$ 559,308,348	\$ 576,100,250	\$169,822,235	\$ 745,922,485
1976	601,192,906	615,014,685	95,503,808	710,518,493
1977	659,393,469	662,558,834	99,424,319	761,983,153
1978	703,403,074	716,326,993	102,482,161	818,809,154
1979	802,083,336	828,973,386	111,323,413	940,296,799
1980	853,731,790	929,775,950	124,035,880	1,053,811,830
1981	999,297,456	1,060,805,962	132,250,963	1,193,056,925
1982	1,110,316,361	1,141,598,578	138,012,301	1,279,610,879
1983	1,134,281,394	1,134,175,764	151,982,343	1,268,158,107
1984	1,148,918,601	1,154,694,561	155,401,544	1,310,096,105

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

County of Muskegon

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS

Last nine 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	10,384,348	11,721,734	90,481,249	2,268,351,528
1984	16,924,106	11,817,416	82,835,830	2,620,192,210

County of Muskegon

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

Ten years ended December 31, 1984  
(Unaudited)

<u>Year ended December 31</u>	<u>Population</u>	<u>Equalized value</u>	<u>Net bonded debt</u>	<u>Ratio of bonded debt to equalized value</u>	<u>Net bonded debt per capita</u>
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	.27	22.30
1983	156,960	1,286,158,107	3,425,000	.27	21.82
1984	156,960	1,310,096,105	3,350,000	.26	21.34

\* Based on 1970 census

\*\* Based on 1980 census

County of Muskegon

STATEMENT OF DIRECT AND OVERLAPPING DEBT

December 31, 1984  
(Unaudited)

	<u>Net debt outstanding</u>	<u>Percentage applicable to this governmental unit</u>	<u>Share of debt</u>
County issued bonds paid by local municipalities	\$ 48,595,000	100%	\$ 48,595,000
Muskegon Community College and Intermediate School Districts	18,821	100	18,821
County at large	7,746,000	100	7,746,000
Tax anticipation notes	20,600,000	100	20,600,000
School districts	23,515,206	97	22,809,750
Cities and villages	7,909,000	100	7,909,000
Townships	<u>779,000</u>	100	<u>779,000</u>
	<u>\$109,163,027</u> =====		<u>\$108,457,571</u> =====

County of Muskegon

STATEMENT OF LEGAL DEBT MARGIN

December 31, 1984  
(Unaudited)

State equalized value		\$1,310,096,105	=====
Debt limit 10 percent of equalized value		\$ 131,009,611	
Amount of debt applicable to debt limit			
Total bonded debt	\$76,941,000		
Other debt	<u>257,204</u>		
	77,198,204		
Less assets available for debt retirement	<u>54,675,982</u>		
Total amount of debt applicable to debt limit		<u>22,522,222</u>	
Legal debt margin		\$ 108,487,389	=====

County of Muskegon

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

Ten years ended December 31, 1984  
(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>
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
1984	75,000	329,500	404,550	12,105,149	3

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

County of Muskegon

SPECIAL ASSESSMENT COLLECTIONS

Ten years ended December 31, 1984  
(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>
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
1984	1,591,100	1,591,100	100	33,945,000



County of Muskegon

COMBINED SCHEDULE OF ANNUAL PRINCIPAL REQUIREMENTS FOR

BONDED DEBT OUTSTANDING AT DECEMBER 31, 1984

(Unaudited)

Years Ending December 31	Sewer	Water	General Obligation	Delinquent Tax Bonds	Annual Act 51 Debt	Cumulative Principal Requirement	Principal Due Every 5 Years	Percent
1985	\$ 2,080,000	\$ 375,000	\$ 300,000	\$11,250,000	\$ 63,629	\$14,068,629		
1986	2,230,000	430,000	75,000	6,550,000	67,669	9,352,669		
1987	2,380,000	435,000	150,000	2,800,000	72,278	5,837,278		
1988	2,630,000	440,000	150,000		77,566	3,297,566		
1989	2,705,000	440,000	150,000		83,611	3,378,611	\$35,934,753	46.7%
1990	2,980,000	490,000	200,000		90,370	3,760,370		
1991	3,125,000	690,000	200,000		97,927	4,112,927		
1992	3,200,000	725,000	225,000		106,267	4,256,267		
1993	2,750,000	725,000	275,000		115,640	3,865,640		
1994	2,850,000	725,000	275,000		126,130	3,976,130	55,906,087	72.7
1995	2,250,000	295,000	275,000		138,601	2,958,601		
1996	2,350,000	320,000	275,000		152,275	3,097,275		
1997	2,425,000	330,000	325,000		167,423	3,247,423		
1998	1,150,000	330,000	350,000		184,152	2,014,152	69,106,000	89.8
1999	1,000,000	330,000	350,000		202,462	1,882,462		
2000	975,000	330,000	400,000			1,705,000		
2001	850,000	330,000	400,000			1,580,000		
2002	850,000	335,000	400,000			1,585,000		
2003	250,000	335,000	400,000			985,000		
2004	250,000	35,000	175,000			460,000	75,421,000	98.0
2005		35,000	175,000			210,000		
2006		35,000	175,000			210,000		
2007		35,000	175,000			210,000		
2008		35,000	175,000			210,000		
2009-2013		185,000	175,000			360,000	76,621,000	99.6
2014-2018		200,000				200,000		
2019-2022		120,000				120,000	76,941,000	100.0
<b>Total principal outstanding</b>	<b>\$39,280,000</b>	<b>\$9,090,000</b>	<b>\$6,225,000</b>	<b>\$20,600,000</b>	<b>\$1,746,000</b>	<b>\$76,941,000</b>		

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE

December 31, 1984  
(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	05/01/84 05/01/85	\$15,718.00	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	11/19/84 11/19/85	6,900.00	Covers Airport Operation	Bodily Injury, Property Damage, Contractual Liability, Personal Injury Liability; \$10,000,000 limit. Premises Medical Pay; \$500/\$25,000. Ground Haugarkeeper Liability: \$250,000/\$500,000
Aircraft Insurance United States Fire Ins.	AP-11-115389-4	11/19/84 11/19/85	650.00	Aviation liability of 1976 Cessna 172	Bodily Injury and Property Damage: \$1,000,000 single limit (includes passengers). Physical Damage: County assumes risk.
Boiler and Machinery American Motorists Insurance Co.	3XM 03916-00	03/07/84 03/07/85	2,825.00	Boiler and machinery	\$10,000,000 limit. Repair and replacement, \$5,000 deductible each incident.
Dental Insurance Muskegon County	017801	Runs indefinitely	\$ 51.60 - Sing. 163.80 - 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	01/01/84 01/01/85	62.00	Losses due to forgery or alteration.	\$25,000 per occurrence.
District Court Employee Bond					Included with Employee Fidelity Bond.
Disability Group Plan County of Muskegon		Runs indefinitely	\$ 54.00 per employee	Long-term disability	Benefit: \$275 per month. 60-day waiting period. 52 weeks benefits. County assumes risk.
Employee Fidelity Bonds Lumberman's Mutual	IF 268-887	01/01/84 01/01/85	315.00	Covers Undersheriff and Deputies	\$5,000 limit per employee for faithful performance.
Employee Fidelity Bonds Lumberman's Mutual	2F 262-746	03/26/84 03/16/85	236.00	Covers all public employees	\$25,000 limit per employee for faithful performance.

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED

December 31, 1984  
(Unaudited)

Type of Coverage Name of Company	Policy Number	From	To	Annual Premium	Details of Coverage	Liability Limits
Fire and Extended Coverage Indiana Insurance Company	CEP 42-022-823	03/07/84	03/07/85	\$21,695.00	Fire and extended coverage including Grain Center, Brookhaven, Northside Water Project, Child Haven	Based on Statement of Values of \$57,740,630. Repair and replacement. \$5,000 deductible each incident.
General Liability	GA 859928	01/20/84	01/20/85	17,239.02	Comprehensive, includes medical malpractice and 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 113700	01/20/84	01/20/85	17,000.00	Umbrella coverage over Employer's liability, General Liability, Auto Liability and Transit	\$5,000,000 per occurrence. Retained limit: \$10,000. Includes Brookhaven, Child Haven, and CMH in addition to General County.
Brookhaven Professional Liability Chicago Insurance Co.	80-0125283	09/01/84	09/01/85	4,578.00	Brookhaven General Liabil- ity, including hospital professional	Professional 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	02/01/84	02/01/85	1,583.00	Library contents	Limit: \$500 any one article; aggregate limit: \$37,268. Deductible: \$100.
Library Inland Marine Hartford Group	81-ICBG-5333	02/01/84	02/01/85	298.00	Specific equipment	Specified amount per each item. Audio- visual equipment.
Money and Security Bonds Lumberman's Mutual	IB 510 741	01/01/84	01/01/85	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	05/08/84	05/08/85	108.00	Brookhaven patient trust bond	\$21,500.00 Surety Bond.
Police Professional Liability United National Insurance	GA-85932	01/20/84	01/20/85	14,000	Covers law enforcement activities	Combined single limit \$500,000 Bodily injury and property damage. Personal injury \$500,000. Deductible: \$5,000 per claim. Covered by \$5,000,000 umbrella.

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED

December 31, 1984  
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Named Position Public Official Bonds Lumberman's Mutual	1S 268 885	01/01/84 01/01/85	\$ 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	11/01/84 11/01/85	188.00	Covers County Treasurer for Muskegon Co. Water Supply Project No. 5	\$100,000. FHA as additional insured
Travel Insurance Continental Casualty	SR 68051580	03/01/84 03/01/85	175.00	Death benefit covers travel	\$100,000 each accident; \$500,000 aggregate
Tax Collection Bonds American Motorists Insurance Company	3SM 071 329-01	12/01/84 04/15/85	3,281.00	Bonding of Municipal Treasurers who collect taxes.	Percentage of tax rolls.
Transit Insurance Transit Casualty Co.	BA-78-37-13	09/30/84 09/30/85	61,318.00	Bus fleet coverage	Collision auto physical damage based on stated value with 10% reduction per year. Deductible: \$500. Comprehensive liabil- ity \$1,000,000 per occurrence. No deductible. Uninsured motorists \$20,000 each person, \$40,000 each accident. Covered by \$5,000,000 umbrella
Wastewater Fly Ash Disposal Surety Bond American Manufacturers Mutual Insurance Co.	1SE 070 283	03/17/84 03/17/85	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.	1SE 067 843	03/01/84 03/01/85	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	07/01/84 07/07/85	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, 1984  
(Unaudited)

Group I \$58,000 - \$74,000

Psychiatrist

Group II \$47,000 - \$58,000

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

Group III \$37,000 - \$47,000

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

Group IV \$27,000 - \$37,000

Sheriff  
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

County of Muskegon

SALARIES OF PRINCIPLE OFFICIALS - CONTINUED

December 31, 1984  
(Unaudited)

Group IV - Continued

\$27,000 - \$37,000

Mental Health Assistant Director  
Probate Judge  
Prosecutor, Senior Assistant  
Referee/FOC  
Register of Deeds  
Trial Lawyer, Chief  
Undersheriff

County of Muskegon

LABOR AGREEMENTS

December 31, 1984  
(Unaudited)

	<u>Expiration date</u>
Local 586, Service Employees International, AFL-CIO, Professional and Clerical Division  Wastewater Employees	12/31/85
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	12/31/83 *
District Court Employees	12/31/85
General Employees Unit	12/31/85

\*Currently In Negotiations

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT

For five years ended December 31, 1984  
(Unaudited)

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Public safety					
Prosecutor	21	18	18	20	20
Animal Shelter	8	8	8	8	7
Sheriff-Law Enforcement	44	44	37	40	40
Sheriff-Jail	41	40	46	43	43
Jail Work Program	1	1	-	-	1
Civil Defense	2	4	4	4	4
Marine Safety	12	9	9	9	6
Animal Census	-	8	-	-	-
Total	<u>129</u>	<u>132</u>	<u>122</u>	<u>124</u>	<u>121</u>
Judicial Administration					
Circuit Court	15	17	18	16	21
District Court	41	39	37	38	38
Friend of the Court	25	32	26	26	26
Jury Commission	-	-	-	-	1
Probate Court	9	8	8	8	8
Juvenile Court	19	19	19	19	19
State Probation	4	-	-	-	-
Family Counseling	-	-	3	2	3
Friend of the Court Fund	-	-	-	-	2
Total	<u>113</u>	<u>115</u>	<u>111</u>	<u>109</u>	<u>113</u>
General Government					
County Clerk	14	16	15	15	6
County Clerk - CC Records	-	-	-	-	4
Equalization	10	10	10	10	10
Register of Deeds	9	8	8	6	7
Central Microfilm	-	-	-	1	1
Treasurer	12	12	12	12	12
Building Security	2	3	4	4	4
Drain Commission	3	3	5	5	5
Cooperative Extension	6	5	5	5	5
Economic Development Commission	4	4	4	4	4
Day Camp	2	4	26	31	42
Addressograph	2	2	-	-	-
Drain Project	41	28	-	-	-
Total	<u>105</u>	<u>95</u>	<u>89</u>	<u>93</u>	<u>100</u>
Social Services					
Human Resources	2	2	1	1	1
Child Haven	9	9	9	8	9
Brookhaven	190	212	209	209	220
Child Care	22	27	27	27	27
Veterans Trust	-	1	1	-	-
Total	<u>223</u>	<u>251</u>	<u>247</u>	<u>245</u>	<u>257</u>
Public and Mental Health					
Health	109	89	83	81	87
Mental Health	58	87	88	84	109
Substance Abuse	3	2	1	2	1
Cloverville Activity	-	5	7	7	8
Whitehall Activity	-	3	5	4	5
Total	<u>170</u>	<u>186</u>	<u>184</u>	<u>178</u>	<u>210</u>

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For five years ended December 31, 1984  
(Unaudited)

	<u>1980</u>	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>
Administration					
Administrator	7	5	5	6	6
Accounting	16	19	17	16	15
Budget	1	1	1	1	1
Finance Management	2	2	2	2	2
Personnel	6	9	7	7	13
Purchasing	3	4	3	3	3
Office Services	4	2	4	4	4
Data Processing	11	12	12	12	12
Employment and Training	-	60	18	11	11
Risk Management	-	3	2	2	2
Clerical Pool	20	20	-	-	-
Total	<u>70</u>	<u>137</u>	<u>71</u>	<u>64</u>	<u>69</u>
Maintenance					
Courthouse - Grounds	26	25	24	24	24
	<u>26</u>	<u>25</u>	<u>24</u>	<u>24</u>	<u>24</u>
DPW, Transportation Planning					
Public Works	6	8	7	6	5
Planning	5	3	1	1	1
Airport	21	17	17	14	13
Transit	31	43	41	40	40
Wastewater	67	64	61	66	65
Solid Waste	-	6	5	5	4
Solid Waste - Fly Ash	-	-	1	2	2
	<u>130</u>	<u>141</u>	<u>133</u>	<u>134</u>	<u>130</u>
Legislative					
Board of Commissioners	11	11	11	11	11
Total	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>	<u>11</u>
Libraries					
Library	44	43	40	40	41
	<u>44</u>	<u>43</u>	<u>40</u>	<u>40</u>	<u>41</u>
GRAND TOTAL	<u>1,021</u>	<u>1,136</u>	<u>1,032</u>	<u>1,022</u>	<u>1,081</u>
	=====	=====	=====	=====	=====

County of Muskegon  
 MISCELLANEOUS STATISTICAL DATA

December 31, 1984  
 (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	84
Jail Capacity	187
Vehicular Patrol Units	12

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	2,308
Number of Students	31,572

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	86,665 Passengers Annually
Data on Use	63,110 Landings and Take-offs Annually
Present Capacity	310,000 Passengers Annually
<u>Solid Waste</u>	
Number of Users	6,788
Data on Use	98,868 Cubic Yards Filled
Plant Capacity	22,000,000 Cubic Yards
<u>Transit</u>	
Number of Users	688,729
Data on Use	599,050 Miles Traveled
Number of Buses	16

Employees as of December 31, 1984: 1,081

Election

Number of Registered Voters (1984)	101,151
Number of Votes Cast In	
Last General Election	66,406
Last County Election	7,309
Percentage of Registered Voters	
Voting in	
Last General Election	66%
Last County Election	7%

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1984  
(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.

Population County for Last U. S. Census (1980) 156,960

Estimated Current Population 158,000

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	34.9
45 to 64 years	19.5	20.5
Over 65 years	9.1	12.2

Retail Sales

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
1983	598,320,000

(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 - 1984

<u>Taxpayer</u>	<u>Equalized Value</u>
Consumers Power Company	\$78,635,052
S. D. Warren	27,449,000
Howmet Corp.	16,046,128
Sealed Power Corp.	14,908,885
Teledyne Continental Motors	14,705,110
Michigan Consolidated Gas Co.	13,087,900
Kaydon	11,176,825
CWC Castings Division	9,653,105
Dresser Industries	4,835,187
Brunswick Corp.	4,401,000

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1984  
(Unaudited)

Equalized Value - \$1,310,096,105

<u>By Use</u>		<u>By Class</u>	
Residential	60.95%	Real Property	87.70%
Commercial	16.34	Personal Property	12.30
Industrial	16.77		
Agricultural	3.26		
Utilities	2.68		

Largest Employers

<u>Company</u>	<u>Approximate Number of Employees</u>
Howmet Corp.	2,403
Sealed Power Corp.	1,768
Teledyne Continental Motors	1,400
General Telephone Company	1,276
County of Muskegon	1,081
S. D. Warren	620
CWC Castings Division	910
Shaw-Walker Company	850
Brunswick Corp.	620
Kaydon Bearing Division	505

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