

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN



for the year ended December 31, 1985

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GENERAL PURPOSE FINANCIAL STATEMENTS

GENERAL AND SPECIAL REVENUE FUNDS

DEBT SERVICE FUNDS

CAPITAL PROJECTS FUNDS

SPECIAL ASSESSMENT FUNDS

ENTERPRISE FUNDS

INTERNAL SERVICE FUNDS

TRUST AND AGENCY FUNDS

GENERAL FIXED ASSETS ACCOUNT GROUP

STATISTICAL SECTION

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

for the year ended December 31, 1985

BOARD OF COMMISSIONERS

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ROBERT J. NOLAN
BRUCE PRIVACKY
CLARK H. RAGER
SAM WENDLING

COUNTY ADMINISTRATOR/CONTROLLER

FRANK BEDNAREK

Prepared By

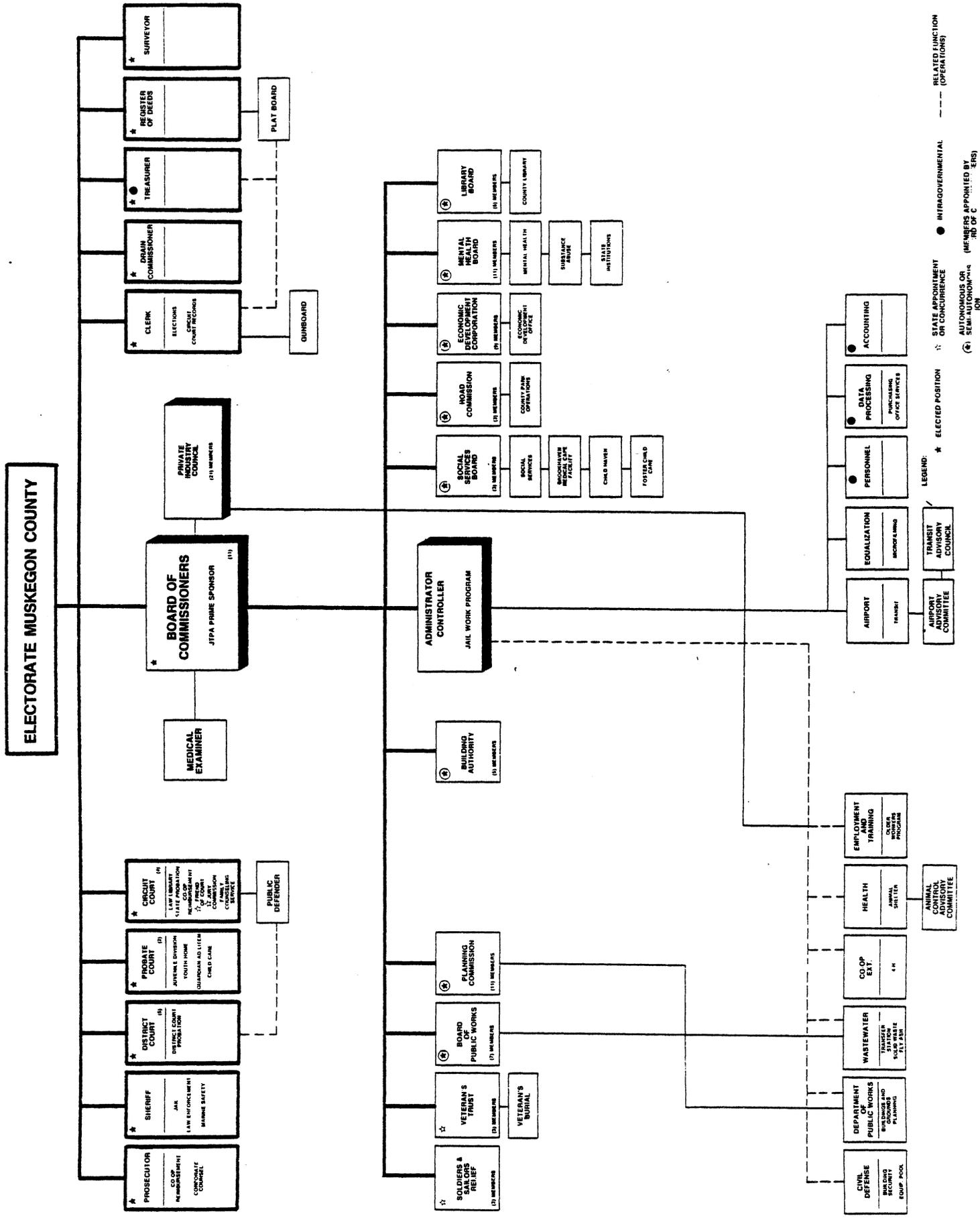
Accounting Department

JOSEPH W. SIEDENSTRANG, CPA

Accounting Director

Published June, 1986

1985 ORGANIZATION CHART



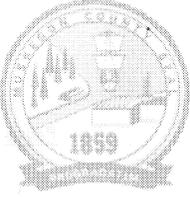
COMPREHENSIVE ANNUAL FINANCIAL REPORT

COUNTY OF MUSKEGON

December 31, 1985

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County of Muskegon

BOARD OF COMMISSIONERS

Raymond A. Grennan, Chairman
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David G. Bringedahl
John R. Campbell
Jacob O. Funkhouser
Herman Ivory
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COUNTY BUILDING, 990 TERRACE STREET, MUSKEGON, MICHIGAN 49442
PHONE 616-724-6211

April 3, 1986

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, 1985, is submitted herewith. This report has been audited by Grant Thornton & 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

In conformance with National Council on Governmental Accounting Statement 3, Defining the Entity, the County includes all funds and account groups that are controlled by or dependent on the Board of Commissioners. The Muskegon County Road Commission and Muskegon County Department of Social Services have been included in the report based on the selection of governing authority by the County Board and scope of public service in Muskegon County.

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:

- . Approving 15 economic development loans with a total dollar value of \$560,000 to increase or maintain employment in the area
- . Approving an \$11,000,000 expansion of the County Wastewater System
- . Expanding and improving airport facilities
- . Initiating an agreement to sell property for a high-technology firm to base its operations at the airport
- . Establishing a Small Business Assistance Center
- . Participating in a County airshow for promoting the area and airport
- . Promoting American Athletic Union Games in the area
- . Implementing a car seat safety program
- . Continuing to promote cross-ferry service between Milwaukee and Muskegon
- . Initiating the submission of Federal and State grants for trackless trolley service

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

- . Contracting custodial work to private industry
- . Expanding an electronic telephone system to enhance operational capabilities and reduce fixed costs
- . Acquiring a waste transfer station to eliminate duplication
- . Realigning County administration and reducing staff

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

Revenues for the County general and special revenue funds totaled \$47,724,162, a 9.8 percent increase over last year. The major source of these revenues was property taxes totaling \$8,847,103. Intergovernmental receipts totaled \$28,261,109 and charges for services totaled \$7,747,869. The detail of general governmental revenues as compared to the prior year is as follows:

	<u>1984</u> (000)	<u>1985</u> (000)	Percent Increase (Decrease)	1985 Percent of Total
Taxes	\$ 8,716	\$ 8,847	1.5 %	18.6%
Licenses & Permits	38	39	2.6	.1
Intergov't. Revenue	24,650	28,261	14.6	59.2
Charges for Services	7,303	7,748	6.1	16.2
Fines & Forfeitures	553	586	6.0	1.2
Investment Income	1,466	1,639	11.8	3.4
Rentals	89	88	(1.1)	.2
Other	635	516	(18.7)	1.1
	<u>\$43,450</u>	<u>\$47,724</u>	<u>9.8 %</u>	<u>100.0%</u>

This overall 9.8 percent increase in revenues compares to a 1985 inflation rate of 3.8 percent. It is important to note that the County's real revenue growth was 239 percent above the 1985 inflation rate.

General Governmental Expenditures

Expenditures for the County's general and special revenue funds totaled \$46,910,807, a 9.4 percent increase over last year. State and federal grants-in-aid support these programs. Local public health accounted for the largest category of expenditures. It amounted to \$20,284,180, or 43.2 percent of total expenditures. A summary of expenditures by general category is as follows:

	1984 (000)	1985 (000)	Percent Increase (Decrease)	1985 Percent of Total
Legislative	\$ 166	\$ 189	13.9 %	.4%
Judicial	3,166	3,194	.9	6.8
General County Gov't.	5,852	5,662	(3.2)	12.1
Public Safety	4,131	4,188	1.4	8.9
Highways & Streets	6,392	8,101	26.7	17.3
Health & Mental Health	18,664	20,284	8.7	43.2
Welfare	2,970	3,358	13.1	7.2
Culture	614	605	(1.4)	1.3
Recreation	302	63	79.1	.1
Other	12	18	50.0	-
Capital Outlay	1,806	1,249	(30.8)	2.7
	<u>\$44,075</u>	<u>\$46,911</u>	<u>6.4 %</u>	<u>100.0%</u>

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

	1982 (000)	1983 (000)	1984 (000)	1985 (000)	1985 Increase (Decrease) Over 1982
Judicial	\$ 2,697	\$ 2,974	\$ 3,166	\$ 3,194	18.4 %
General County Gov't.	4,971	5,339	5,852	5,662	13.9
Health & Mental Health	15,034	16,770	18,664	20,284	34.9
Welfare	5,199	3,887	2,970	3,358	(35.4)

Judicial expenditures increased during this period because a new circuit court was added in Muskegon County. This has resulted in the employment of additional personnel and the associated costs of operating a court of general jurisdiction. General County Governmental expenditures decreased, reflecting cost containment efforts by the County. Health and Mental Health expenditures increased most, by 34.9 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 35.4 percent. This substantial decrease reflects more direct involvement by the state and federal governments in delivering these services to our community without the County's financial involvement.

Enterprise Operations

The County's enterprise funds performed well in 1985 and the following provides a detailed analysis:

	1985 Income (Loss) Transferred to Retained Earnings	1985 Unreserved Retained Earnings (Deficit)
Solid Waste Management	\$ 148,411	\$ 416,793
Fly Ash Program	-	-
Wastewater Transfer Station	8,146	8,146
Muskegon County Airport	(15)	6,267
Muskegon Area Transit System	-	-
Wastewater Management System	2,446,870	3,794,555
Northside Water	53,977	198,335

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

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Average gallons per day (in millions)	29.830	34.770	35.000	34.050	34.000
Operating revenues (000)	\$4,010	\$3,694	\$6,237	\$5,009	\$5,202
Operating expense (before depreciation (000))	3,528	3,337	4,638	4,214	5,093
Operating profit (loss) (before depreciation)	482	357	1,599	795	109

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$5,446,093 (of which \$3,794,555 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 five 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 in Muskegon. The solid waste facility provides for residential and commercial garbage disposal.

The Northside Water project provides safe municipal water to County residents in Muskegon and Laketon Townships.

The Wastewater Transfer Station acts as an intermediate dumping point for urban residents.

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 \$1,317,202,764. The County's general obligation debt was \$3,275,000. The ratio of debt to assessed value was .25 percent. The general obligation debt per capita was \$20.87.

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 \$45,915,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax notes are the next largest debt, totaling \$20,350,000. 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 \$3,715,946 in 1985, and \$3,545,694 in 1984. Interest returns on investments in 1985 and 1984 were as follows:

	<u>1985</u>	<u>1984</u>
Certificates of Deposit	7.20 - 16.42%	8.75 - 16.42%
Commercial Paper	7.75 - 9.88	8.60 - 12.30
Money Market	7.00 - 8.00	8.00

The average monthly investment was \$39.3 million. Certificates of deposit averaged \$28.0 million. Commercial paper averaged \$9.8 million, and money market funds averaged \$1.5 million. This resulted in an average yield of 8.5 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 1985, however, independent auditors were engaged for the eleventh consecutive fiscal year to perform an annual audit of the County's books of account, financial records, and transactions. The opinion of Grant Thornton & Company, independent certified public accountants, is included in this report.

Financial Reporting Excellence Award

The Government 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
County Administrator/Controller

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.

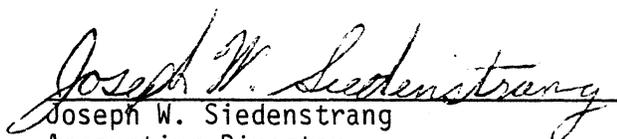
Grant Thornton, independent certified public accountants, have examined the accompanying general purpose financial statements and supplemental financial information and their auditors' report appears on page

5/5/86

Date



Frank Bednarek/
County Administrator/Controller



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, 1984

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.



Joseph T. Walsh
President

Jeffrey L. Esser
Executive Director

GrantThornton 

Accountants and
Management Consultants

Member Firm
Grant Thornton International

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 40 inclusive) of the County of Muskegon (a Michigan public body) as of December 31, 1985 (June 30, 1985 and September 30, 1985 for certain special revenue and trust 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 30%, 26% and 35%, respectively, of the related fund type totals); (2) general fixed assets group of accounts maintained by the Muskegon County Road Commission reflecting 24% of the related account group total; and (3) general long-term debt of the Muskegon County Road Commission reflecting 25% 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, 1985 (June 30, 1985 and September 30, 1985 for certain special revenue and trust 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 43 through 206, 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, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Grant Hernton

Muskegon, Michigan
April 2, 1986

GENERAL PURPOSE
FINANCIAL STATEMENTS

County of Muskegon
All Fund Types and Account Groups

COMBINED BALANCE SHEET

December 31, 1985

ASSETS	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash and cash investments	\$ 1,155,001	\$ 5,713,411	\$ -	\$ 583,060	\$ 6,044,474
Receivables					
Trade accounts	38,654	3,674,100	-	-	-
Federal and state grants	440,894	3,906,378	-	-	2,041
Accrued interest	3,921,089	-	-	-	453,384
Special assessments	-	-	-	-	32,165,000
Current taxes	8,172,784	-	-	-	-
Delinquent taxes	-	-	-	-	-
Interest and penalties on delinquent taxes	-	-	-	-	-
Drain and unlevied assessments and other	-	-	-	80,583	5,934
Prepaid expenses	-	52,732	-	-	-
Due from other funds	300,724	222,450	-	36,016	-
Inventories	-	459,435	-	-	-
Deferred expense	-	-	-	-	-
Restricted assets					
Cash	-	-	529,020	-	-
Accounts receivable	-	-	24,391	-	-
Long-term advances to other funds	418,618	-	-	-	-
Long-term note receivable	36,480	-	-	800,000	-
Property and equipment at cost, net of accumulated depreciation	-	-	-	-	-
Other assets	3,944	-	-	-	-
Amount available in other funds	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-
	<u>\$14,488,188</u>	<u>\$14,028,506</u>	<u>\$553,411</u>	<u>\$1,499,659</u>	<u>\$38,670,833</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>1985</u>	<u>1984</u>
\$ 4,091,336	\$17,358,422	\$1,441,911	\$ -	\$ -	\$ 36,387,615	\$ 37,067,338
1,449,809	-	160,297	-	-	5,322,860	4,424,848
-	-	-	-	-	4,349,313	3,956,384
-	1,011,023	-	-	-	5,385,496	5,258,360
-	-	-	-	-	32,165,000	33,745,000
-	-	-	-	-	8,172,784	8,122,596
-	9,608,509	-	-	-	9,608,509	9,813,842
-	1,870,939	-	-	-	1,870,939	1,983,401
-	-	-	-	-	86,517	59,746
23,039	216,760	-	-	-	292,531	286,528
548,670	70,887	4,225	-	-	1,182,972	1,155,352
677,568	29,214	-	-	-	1,166,217	1,160,573
-	68,999	-	-	-	68,999	68,999
2,405,853	-	-	-	-	2,934,873	3,718,239
248,227	-	-	-	-	272,618	283,964
-	-	-	-	-	418,618	226,500
-	200,000	-	-	-	1,036,480	1,036,480
41,098,115	610,198	-	32,477,092	-	74,185,405	70,391,705
44,340	-	-	-	-	48,284	60,861
-	-	-	-	603,037	603,037	563,095
-	-	-	-	10,012,037	10,012,037	9,276,741
<u>\$50,586,957</u>	<u>31,044,951</u>	<u>\$1,606,433</u>	<u>\$32,477,092</u>	<u>\$10,615,074</u>	<u>\$195,571,104</u>	<u>\$192,660,552</u>

County of Muskegon
All Fund Types and Account Groups
COMBINED BALANCE SHEET - CONTINUED
December 31, 1985

LIABILITIES AND FUND EQUITY	Governmental Fund Types				
	General	Special Revenue	Debt Service	Capital Projects	Special Assessment
Cash overdraft	\$ -	\$ 1,129,096	\$ -	\$ -	\$ 15,937
Payables					
Trade accounts	143,581	3,395,324	-	68,367	5,162
Due to State of Michigan and other governmental units	2,892,984	1,149,640	-	-	-
Advances	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-
Trust deposits	-	-	-	-	-
Accrued liabilities	424,010	649,886	-	-	20,517
Notes payable	-	-	-	-	-
Payable from restricted funds					
Accrued interest	-	-	-	-	-
Long-term debt	-	-	-	-	-
Due to other funds	49,873	409,784	-	-	-
Unallocated receipts	-	-	-	-	-
Long-term advances from general fund	-	-	-	-	-
Long-term debt	-	-	-	-	32,165,000
Deferred revenue	<u>9,199,453</u>	<u>1,153,370</u>	<u>-</u>	<u>-</u>	<u>30,461,957</u>
Total liabilities	<u>12,709,901</u>	<u>7,887,100</u>	<u>-</u>	<u>68,367</u>	<u>62,668,573</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	418,618	-	-	-	-
Reserved for long-term note receivable	36,480	-	-	800,000	-
Reserved for prepaid expenses	-	52,732	-	-	-
Unreserved					
Designated for programs and debt service	24,943	1,913,838	553,411	278,951	-
Undesignated	<u>1,298,246</u>	<u>4,174,836</u>	<u>-</u>	<u>352,341</u>	<u>(23,997,740)</u>
Total fund equity	<u>1,778,287</u>	<u>6,141,406</u>	<u>553,411</u>	<u>1,431,292</u>	<u>(23,997,740)</u>
	<u>\$14,488,188</u>	<u>\$14,028,506</u>	<u>\$553,411</u>	<u>\$1,499,659</u>	<u>\$ 38,670,833</u>

<u>Proprietary Fund Types</u>		<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Totals (memorandum only)</u>	
<u>Enterprise</u>	<u>Internal Service</u>	<u>Trust and Agency</u>	<u>General Fixed Assets</u>	<u>General Long-term Debt</u>	<u>1985</u>	<u>1984</u>
\$ 75,724	\$ -	\$ 95,014	\$ -	\$ -	\$ 1,315,771	\$ 1,053,988
391,437	259,843	18,937	-	-	4,282,651	6,007,244
-	-	198,016	-	-	4,240,640	4,998,930
209,808	-	-	-	-	209,808	217,410
-	-	592,970	-	-	592,970	754,738
-	-	219,623	-	-	219,623	192,311
1,313,051	815,992	15,726	-	2,039,743	5,278,925	4,659,629
-	81,428	-	-	-	81,428	542,854
-	-	-	-	-	-	494,338
1,049,680	-	-	-	-	1,049,680	943,036
734,708	68,999	-	-	-	1,263,364	1,106,013
-	-	234,019	-	-	234,019	345,113
-	268,618	100,000	-	-	368,618	226,500
13,049,156	20,729,998	-	-	8,575,331	74,519,485	76,255,168
341,113	-	-	-	-	41,155,893	41,392,681
<u>17,164,677</u>	<u>22,224,878</u>	<u>1,474,305</u>	<u>-</u>	<u>10,615,074</u>	<u>134,812,875</u>	<u>139,189,953</u>
-	-	-	32,477,092	-	32,477,092	29,041,334
27,319,071	-	-	-	-	27,319,071	27,730,839
1,679,113	346,555	-	-	-	2,025,668	2,931,147
4,424,096	8,473,518	-	-	-	12,897,614	8,641,054
-	-	-	-	-	418,618	226,500
-	-	-	-	-	836,480	836,480
-	-	-	-	-	52,732	86,651
-	-	112,692	-	-	2,883,835	4,590,909
-	-	19,436	-	-	(18,152,881)	(20,614,315)
<u>33,422,280</u>	<u>8,820,073</u>	<u>132,128</u>	<u>32,477,092</u>	<u>-</u>	<u>60,758,229</u>	<u>53,470,599</u>
<u>\$50,586,957</u>	<u>\$31,044,951</u>	<u>\$1,606,433</u>	<u>\$32,477,092</u>	<u>\$10,615,074</u>	<u>\$195,571,104</u>	<u>\$192,660,552</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, 1985

	Governmental	
	General	Special Revenue
Revenues		
Taxes	\$ 8,847,103	\$ -
Licenses and permits	38,844	-
Intergovernmental revenue	2,044,259	26,216,850
Special assessments	-	-
Charges for services		
Administrative	1,025,873	-
Services rendered	1,260,480	5,461,516
Fines and forfeitures	341,632	244,900
Investment income	806,629	832,343
Rentals	87,909	-
Contributions from private sources	-	354,246
Other	131,068	30,510
Total revenues	<u>14,583,797</u>	<u>33,140,365</u>
Expenditures		
Current operations		
Legislative	189,422	-
Judicial	3,194,167	-
General County government	4,078,347	1,584,001
Public safety	3,374,059	813,390
Health	710,069	19,574,111
Welfare	229,328	3,128,246
Culture	126,677	478,110
Recreation	39,001	23,962
Highways and streets	-	8,100,883
Other	18,398	-
Capital outlay	3,811	1,244,825
Debt service		
Principal payments	-	-
Interest	-	-
Total expenditures	<u>11,963,279</u>	<u>34,947,528</u>
Revenues over (under) expenditures	<u>2,620,518</u>	<u>(1,807,163)</u>
Other financing sources (uses)		
Operating transfers in (out)		
County appropriations	(2,670,643)	2,717,671
Other	(309,990)	(307,226)
Bond proceeds	-	-
	<u>(2,980,633)</u>	<u>2,410,445</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(360,115)</u>	<u>603,282</u>
Fund balance (deficit) at beginning of year	1,585,498	5,538,124
Equity transfer (to) from other funds	<u>552,904</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 1,778,287</u> =====	<u>\$ 6,141,406</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		1985	1984
\$ -	\$ -	\$ -	\$ -	\$ 8,847,103	\$ 8,715,958
-	-	-	-	38,844	37,855
-	-	355,800	500,892	29,117,801	26,237,549
-	-	1,786,880	-	1,786,880	1,906,390
-	-	-	-	1,025,873	925,165
-	-	-	1,816	6,723,812	6,377,826
-	-	-	-	586,532	553,212
46,013	154,644	516,881	7,811	2,364,321	2,171,253
341,848	-	-	-	429,757	496,714
-	-	-	325,332	679,578	693,356
-	-	5,976	1,204	168,758	520,723
<u>387,861</u>	<u>154,644</u>	<u>2,665,537</u>	<u>837,055</u>	<u>51,769,259</u>	<u>48,636,001</u>
-	-	-	-	189,422	166,420
-	-	-	-	3,194,167	3,165,569
-	-	-	-	5,662,348	5,852,007
-	-	-	-	4,187,449	4,130,662
-	-	201,896	-	20,486,076	19,002,859
-	-	-	-	3,357,574	2,970,367
-	-	-	-	604,787	613,356
-	-	-	-	62,963	301,547
-	-	-	-	8,100,883	6,392,205
495	292,311	-	931,873	1,243,077	404,680
-	1,652,373	540,308	-	3,441,317	4,849,448
75,000	-	-	-	75,000	75,000
<u>322,050</u>	-	-	-	<u>322,050</u>	<u>329,550</u>
<u>397,545</u>	<u>1,944,684</u>	<u>742,204</u>	<u>931,873</u>	<u>50,927,113</u>	<u>48,253,670</u>
(9,684)	(1,790,040)	1,923,333	(94,818)	842,146	382,331
-	-	-	-	47,028	22,666
-	71,009	7,000	9,538	(529,669)	(278,427)
-	-	-	-	-	2,650,000
-	<u>71,009</u>	<u>7,000</u>	<u>9,538</u>	<u>(482,641)</u>	<u>2,394,239</u>
(9,684)	(1,719,031)	1,930,333	(85,280)	359,505	2,776,570
563,095	3,150,323	(25,928,073)	189,231	(14,901,802)	(18,468,372)
-	-	-	-	552,904	790,000
\$553,411	\$ 1,431,292	\$(23,997,740)	\$103,951	\$(13,989,393)	\$(14,901,802)
=====	=====	=====	=====	=====	=====

County of Muskegon
 General, Special Revenue and Debt Service Funds
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE- AMENDED BUDGET AND ACTUAL
 Year ended December 31, 1985

	General Fund		Variance - favorable (unfavorable)
	Amended Budget	Actual	
Revenues			
Taxes	\$ 9,787,654	\$ 8,847,103	\$(940,551)
Licenses and permits	37,050	38,844	1,794
Intergovernmental revenue	1,919,976	2,044,259	124,283
Charges for services			
Administrative	939,649	1,025,873	86,224
Services rendered	1,256,453	1,260,480	4,027
Fines and forfeitures	317,800	341,632	23,832
Investment income	700,000	806,629	106,629
Rentals	88,545	87,909	(636)
Contributions from private sources	-	-	-
Other	180,157	131,068	(49,089)
Total revenues	<u>15,227,284</u>	<u>14,583,797</u>	<u>(643,487)</u>
Expenditures			
Current operations			
Legislative	186,477	189,422	(2,945)
Judicial	3,208,606	3,194,167	14,439
General County government	4,199,327	4,078,347	120,980
Public safety	3,357,937	3,374,059	(16,122)
Health	723,700	710,069	13,631
Welfare	232,887	229,328	3,559
Culture	123,658	126,677	(3,019)
Recreation	55,327	39,001	16,326
Highways and streets	-	-	-
Other	12,500	18,398	(5,898)
Capital outlay	5,325	3,811	1,514
Debt service			
Principal payments	-	-	-
Interest	-	-	-
Total expenditures	<u>12,105,744</u>	<u>11,963,279</u>	<u>142,465</u>
Revenues over (under) expenditures	<u>3,121,540</u>	<u>2,620,518</u>	<u>(501,022)</u>
Other financing sources (uses)			
Operating transfers in (out)			
County appropriations	(2,744,668)	(2,670,643)	74,025
Other	(262,042)	(309,990)	(47,948)
Total	<u>(3,006,710)</u>	<u>(2,980,633)</u>	<u>26,077</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	114,830	(360,115)	(474,945)
Fund balance at beginning of year	1,585,498	1,585,498	-
Equity transfer (to) from other funds	-	552,904	552,904
Fund balance at end of year	<u>\$ 1,700,328</u> =====	<u>\$ 1,778,287</u> =====	<u>\$ 77,959</u> =====

The accompanying notes are an integral part of this statement.

Special Revenue Funds			Debt Service Funds		
Amended Budget	Actual	Variance - favorable (unfavorable)	Amended Budget	Actual	Variance favorable (unfavorable)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
26,438,306	26,216,850	(221,456)	-	-	-
-	-	-	-	-	-
5,852,884	5,461,516	(391,368)	-	-	-
244,660	244,900	240	-	-	-
488,147	832,343	344,196	42,600	46,013	3,413
-	-	-	394,950	341,848	(53,102)
392,755	354,246	(38,509)	-	-	-
9,287	30,510	21,223	-	-	-
<u>33,426,039</u>	<u>33,140,365</u>	<u>(285,674)</u>	<u>437,550</u>	<u>387,861</u>	<u>(49,689)</u>
-	-	-	-	-	-
2,416,627	1,584,001	832,626	-	-	-
791,308	813,390	(22,082)	-	-	-
20,671,749	19,574,111	1,097,638	-	-	-
3,348,012	3,128,246	219,766	-	-	-
475,879	478,110	(2,231)	-	-	-
24,449	23,962	487	-	-	-
8,191,570	8,100,883	90,687	-	-	-
-	-	-	500	495	5
1,511,317	1,244,825	266,492	-	-	-
-	-	-	75,000	75,000	-
-	-	-	322,050	322,050	-
<u>37,430,911</u>	<u>34,947,528</u>	<u>2,483,383</u>	<u>397,550</u>	<u>397,545</u>	<u>5</u>
(4,004,872)	(1,807,163)	2,197,709	40,000	(9,684)	(49,684)
2,791,441	2,717,671	(73,770)	-	-	-
412,552	(307,226)	(719,778)	-	-	-
<u>3,203,993</u>	<u>2,410,445</u>	<u>(793,548)</u>	-	-	-
(800,879)	603,282	1,404,161	40,000	(9,684)	(49,684)
5,538,124	5,538,124	-	563,095	563,095	-
-	-	-	-	-	-
<u>\$ 4,737,245</u>	<u>\$ 6,141,406</u>	<u>\$1,404,161</u>	<u>\$603,095</u>	<u>\$553,411</u>	<u>\$(49,684)</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, 1985

	Proprietary Fund Types		Fiduciary Fund Type Non-Expendable Trust Fund	Totals (memorandum only)	
	Enterprise Funds	Internal Service Funds		1985	1984
Operating revenues					
Charges for services	\$ 5,653,384	-	\$ -	\$ 5,653,384	\$ 5,729,099
Farm sales	756,183	-	-	756,183	506,978
Interest and penalties on delinquent taxes	-	1,918,123	-	1,918,123	1,991,253
Intragovernmental revenues	-	2,687,899	-	2,687,899	3,420,143
Other	-	167,839	-	167,839	173,731
	<u>6,409,567</u>	<u>4,773,861</u>	-	<u>11,183,428</u>	<u>11,821,204</u>
Operating expenses					
Salaries and fringe benefits	2,299,685	83,501	-	2,383,186	2,342,705
Supplies and other operating expenses	3,515,492	89,325	12,000	3,616,817	3,797,759
Depreciation and amortization	1,698,731	105,043	-	1,803,774	2,298,838
Cost of materials used	-	271,155	-	271,155	272,309
Insurance benefits and claims	-	433,095	-	433,095	390,025
Insurance premiums	-	2,479,397	-	2,479,397	3,291,341
Interest expense	-	1,599,326	-	1,599,326	2,072,129
	<u>7,513,908</u>	<u>5,060,842</u>	<u>12,000</u>	<u>12,586,750</u>	<u>14,465,106</u>
Operating income (loss)	<u>(1,104,341)</u>	<u>(286,981)</u>	<u>(12,000)</u>	<u>(1,403,322)</u>	<u>(2,643,902)</u>
Other income or (deductions)					
Operating subsidies	880,558	-	-	880,558	792,131
User fees for debt service	1,322,891	-	-	1,322,891	1,384,873
Interest expense	(549,916)	-	-	(549,916)	(684,311)
Investment income	-	1,622,347	12,150	1,634,497	1,672,380
Other (net)	705,067	-	-	705,067	201,096
	<u>2,358,600</u>	<u>1,622,347</u>	<u>12,150</u>	<u>3,993,097</u>	<u>3,366,169</u>
Income (loss) before operating transfers	1,254,259	1,335,366	150	2,589,775	722,267
Operating transfers from (to) other funds	(7,753)	786,230	-	778,477	750,626
NET INCOME (LOSS)	1,246,506	2,121,596	150	3,368,252	1,472,893
Capital contributions to contributions in aid of construction	(875,000)	-	-	(875,000)	(300,000)
Transfer of depreciation and amortizations to contributions in aid of construction	1,410,883	-	-	1,410,883	2,055,155
Net income transferred to retained earnings/fund balance	\$ 1,782,389	\$ 2,121,596	\$ 150	\$ 3,904,135	\$ 3,228,048

The accompanying notes are an integral part of this statement.

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

Year ended December 31, 1985

	Proprietary Fund Types Enterprise Funds	Internal Service Funds	Fiduciary Fund Type Non-Expendable Trust Fund	Totals (memorandum only) 1985	1984
Retained earnings/fund balance at beginning of year	\$ 4,320,820	\$ 7,251,381	\$ 28,027	\$ 11,600,228	\$ 9,162,180
Net income (loss) transferred to retained earnings/fund balance	1,782,389	2,121,596	150	3,904,135	3,228,048
Equity transfer to General Fund	-	(552,904)	-	(552,904)	(790,000)
Retained earnings/fund balance at end of year	1,679,113	346,555	28,177	2,053,845	2,959,174
Reserved	4,424,096	8,473,518	-	12,897,614	8,641,054
Unreserved	\$ 6,103,209	\$ 8,820,073	\$ 28,177	\$ 14,951,459	\$ 11,600,228
	=====	=====	=====	=====	=====

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, 1985

	Proprietary Fund Types		Fiduciary Fund Type	Totals	
	Enterprise Funds	Internal Service Funds		Non-Expendable Trust Fund	(memorandum only)
	1985	1984		1985	1984
Sources of working capital					
From operations					
Net income (loss) for the year	\$ 1,246,506	\$ 2,121,596	\$150	\$ 3,368,252	\$ 1,472,893
Charges to income not using working capital					
Depreciation and amortization	<u>1,698,731</u>	<u>105,043</u>	-	<u>1,803,774</u>	<u>2,298,838</u>
Working capital provided from operations	2,945,237	2,226,639	150	5,172,026	3,771,731
Long-term advance from General Fund	-	142,118	-	142,118	-
Issuance of tax anticipation notes	-	11,000,000	-	11,000,000	10,900,000
Issuance of notes payable	-	-	-	-	569,997
Decrease in delinquent taxes receivable	-	9,765,618	-	9,765,618	10,227,842
Disposition of equipment	143,304	-	-	143,304	149,073
Contributions and transfers in aid of construction	-	-	-	-	1,683,488
Increase in deferred revenue	76,911	-	-	76,911	171,031
Increase in long-term debt	58,066	-	-	58,066	-
	<u>3,223,518</u>	<u>23,134,375</u>	<u>150</u>	<u>26,358,043</u>	<u>27,473,162</u>
Applications of working capital					
Increase in interest and penalties receivable					
on delinquent taxes	1,975,280	(19,304)	-	1,955,976	(30,521)
Additions to property and equipment	-	191,983	-	191,983	2,833,972
Increase in restricted assets	15,050	-	-	15,050	96,450
Decrease in long-term debt	884,437	11,050,000	-	11,934,437	12,031,833
Settlement of delinquent taxes with other governmental units	-	10,060,457	-	10,060,457	10,103,926
Decrease in notes payable	-	81,428	-	81,428	108,571
Equity transfer to General Fund	-	552,904	-	552,904	790,000
Decrease in deferred revenue	70,414	-	-	70,414	-
	<u>2,945,181</u>	<u>21,917,468</u>	<u>-</u>	<u>24,862,649</u>	<u>26,034,231</u>
INCREASE IN WORKING CAPITAL	\$ 278,337	\$ 1,216,907	\$150	\$ 1,495,394	\$ 1,438,931

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, 1985

	Proprietary Fund Type Enterprise Funds	Internal Service Funds	Fiduciary Fund Type Non-Expendable Trust Fund	Totals (memorandum only) 1985	1984
Changes in components of working capital					
Increase (decrease) in current assets			\$150	\$ 2,781,041	\$ 1,862,151
Cash and cash investments	\$ 682,576	\$ 2,098,315	-	(200,844)	(145,215)
Accounts receivable	48,748	(249,592)	-	(500,172)	509,694
Current portion of delinquent taxes receivable	-	(93,158)	-	(93,158)	38,108
Current portion of interest and penalties receivable on delinquent taxes	-	(198,112)	-	236,888	313,670
Due from other funds	435,000	(2,854)	-	(5,989)	499,605
Inventories	(3,135)	69,821	-	39,922	31,788
Prepaid expenses	(29,899)	(1,000,000)	-	(800,079)	226,500
Restricted assets available for debt service	199,921	-	-	-	68,999
Deferred expense	-	124,248	150	1,457,609	3,425,300
	\$ 1,333,211	-	-	-	-
(Increase) decrease in current liabilities					
Cash overdraft	23,239	-	-	23,239	179,666
Current portion of long-term debt	(106,644)	200,000	-	93,356	(1,288,599)
Current portion notes payable	-	-	-	-	(81,428)
Accounts payable	(65,656)	170,047	-	104,391	(114,235)
Advances payable	7,602	-	-	7,602	(12,394)
Accrued liabilities	(503,665)	522,612	-	18,947	(75,422)
Due to other funds	(409,750)	200,000	-	(209,750)	(593,957)
	(1,054,874)	1,092,659	-	37,785	(1,986,362)
INCREASE IN WORKING CAPITAL	\$ 278,337	\$ 1,216,907	\$150	\$ 1,495,394	\$ 1,438,931

The accompanying notes are an integral part of this statement.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS

December 31, 1985

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, 1985

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 1985 include property taxes levied on December 1, 1984, and collected in early 1985. The "1985 property taxes" levied on December 1, 1985, became a lien on that date and will be collected principally in early 1986. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1985 since they are not available to fund expenditures until 1986. Other significant revenues susceptible to accrual include expenditure reimbursement type grants, investment income, certain intergovernmental revenues and operating transfers. All other revenues are recorded when billed or received. Expenditures are recorded when the liability is incurred, except for interest on long-term debt which is recorded when paid.

The financial statements of proprietary funds 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. Public Domain (infrastructure) general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are not capitalized along with other general fixed assets.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

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 \$2,039,743 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, 1985 and 1984, the status of contributions in aid of construction is as follows:

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

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

g) Contributions in Aid of Construction - Continued

	<u>1985</u>	<u>1984</u>
Contributions in aid of construction at beginning of year	\$27,730,839	\$27,930,577
Current year contributions	129,043	1,586,219
Transfer from (to) retained earnings	875,000	300,000
Retirements - net	(4,928)	(30,802)
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(1,410,883)</u>	<u>(2,055,155)</u>
Contributions in aid of construction at end of year	\$27,319,071 =====	\$27,730,839 =====

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, special revenue and debt service funds budget is presented to the Ways and Means 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, special revenue and debt service 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, special revenue and debt service 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 Ways and Means 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, 1985

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 - The County Board exercises the power of appointment and removal of board members and overall approval of fiscal matters.
- 2) NCGA Statement 3 Para 14 - Scope of Public Service - The activities of the agencies fall within the geographic boundaries of the County and are available to the citizens of this entity.
- 3) There are no other overlapping entities that generate a positive response in any of the criteria defined in NCGA Statement 3.

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 1984 financial information have been reclassified to conform to the 1985 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 1985, the County's indirect cost rate was 14.76% 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, 1985

NOTE 2 - PROPERTY TAX

Property taxes are levied and attached as an enforceable lien on property as of July 1st and December 1st. Taxes are payable by March 1st with local treasurers. After March 1st, taxes are delinquent and are collected by the County with additional penalty and interest added. Delinquent tax rolls are used to finance delinquent tax notes of which the proceeds are used to pay off the various taxing authorities around July 1st. Collections of delinquent taxes (including penalty and interest) are kept by the County to repay the notes, with any remainder being remitted to the general fund. Any delinquent taxes not collected after three years have elapsed trigger the property to be sold, for the price of the taxes due, at tax sale the first Monday in May. Therefore, under the statutes, total delinquency collection is assured.

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, 1985 investments consisted of the following:

	<u>Certificates of Deposit</u>	<u>Commercial Paper</u>	<u>Total</u>
Pooled investments	\$26,715,172	\$7,508,314	\$34,223,486
Restricted for debt service	1,458,801	-	1,458,801
Trust and agency	<u>170,575</u>	<u>-</u>	<u>170,575</u>
	<u>\$28,344,548</u>	<u>\$7,508,314</u>	<u>\$35,852,862</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, 1985, 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, 1985

NOTE 5 - PROPERTY AND EQUIPMENT

The components of property and equipment at December 31, 1985 are summarized as follows:

	<u>Proprietary Funds</u>	<u>General Fixed Assets Account Group</u>	<u>Total</u>
In-service			
Land	\$ 9,016,345	\$ 2,180,215	\$ 11,196,560
Land improvements	5,797,067	202,709	5,999,776
Lagoons	9,517,671	-	9,517,671
Buildings and improvements	6,602,438	22,095,714	28,698,152
Machinery and equipment	6,480,818	7,998,454	14,479,272
Wastewater collection and distribution system	19,505,760	-	19,505,760
Capitalized interest and engineering costs	3,409,468	-	3,409,468
	<u>60,329,567</u>	<u>32,477,092</u>	<u>92,806,659</u>
Less accumulated depreciation	<u>(19,906,775)</u>	<u>-</u>	<u>(19,906,775)</u>
	<u>40,422,792</u>	<u>32,477,092</u>	<u>72,899,884</u>
Construction in progress	<u>1,285,521</u>	<u>-</u>	<u>1,285,521</u>
	<u>\$ 41,708,313</u>	<u>\$32,477,092</u>	<u>\$ 74,185,405</u>
	=====	=====	=====

The following table summarizes the changes in the components of the general fixed assets account group for the year ended December 31, 1985:

	<u>Balance December 31, 1984</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance December 31, 1985</u>
Land	\$ 1,366,572	\$ 813,643	\$ -	\$ 2,180,215
Land improvements	186,571	16,138	-	202,709
Buildings and improvements	20,058,908	2,036,806	-	22,095,714
Equipment	<u>7,429,283</u>	<u>827,657</u>	<u>258,486</u>	<u>7,998,454</u>
Total general fixed assets	<u>\$29,041,334</u>	<u>\$3,694,244</u>	<u>\$258,486</u>	<u>\$32,477,092</u>
	=====	=====	=====	=====

General fixed assets at December 31, 1985 are utilized in the following functions:

Legislative	\$ 6,039
Judicial	631,031
General County government	6,006,002
Highways and streets	7,873,146
Public safety	3,425,312
Health	5,437,036
Welfare	5,217,105
Culture	752,083
Recreation	1,313,415
Convention Center	<u>1,815,923</u>
	<u>\$32,477,092</u>
	=====

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS
 December 31, 1985

NOTE 6 - LONG-TERM DEBT

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

	Balance January 1, 1985	Borrowings (payments)	Balance December 31, 1985
<u>Special Assessment Funds</u>			
Muskegon County Sewage Collection and Disposal System No. 1			
Series I Bonds - payable in annual installments of \$30,000 from 1985 to 1990 with interest from 4.5% to 4.7% (8710)	\$ 180,000	\$ (30,000)	\$ 150,000
Series II - payable in increasing annual installments ranging from \$50,000 in 1985 to \$100,000 in 2004 with interest from 6% to 8% (8713)	1,900,000	(50,000)	1,850,000
Series III - payable in increasing annual installments ranging from \$50,000 in 1985 to \$75,000 in 1997 with interest from 6% to 7.25% (8714)	900,000	(50,000)	850,000
Series IV - payable in increasing annual installments ranging from \$500,000 in 1985 to \$750,000 in 1994 with interest from 5% to 5.9% (8835)	6,650,000	(500,000)	6,150,000
Muskegon County Wastewater Management System No. 1			
Egelston Township Extension Bonds - payable in increasing annual installments ranging from \$100,000 in 1985 to \$125,000 in 2000 with interest from 5% to 7% (8832)	1,775,000	(100,000)	1,675,000
Muskegon Township Extension Bonds - payable in increasing annual installments ranging from \$300,000 in 1985 to \$600,000 in 2002 with interest from 5% to 7% (8833)	8,900,000	(300,000)	8,600,000
Laketown Township Extension Bonds - payable in increasing annual installments ranging from \$75,000 in 1985 to \$150,000 in 2004 with interest from 5.7% to 7% (8834)	2,500,000	(75,000)	2,425,000
City of Muskegon Extension Bonds - payable in increasing installments ranging from \$50,000 in 1985 to \$150,000 in 1998 with interest from 5.75% to 9.00% (8838)	1,450,000	(50,000)	1,400,000
Muskegon County Water Supply System No. 1 Bonds - payable in increasing annual installments ranging from \$150,000 in 1985 to \$300,000 in 2003 with interest from 5% to 7% (8711-17-18)	4,900,000	(150,000)	4,750,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 6 - LONG-TERM DEBT - Continued

	<u>Balance January 1, 1985</u>	<u>Borrowings (payments)</u>	<u>Balance December 31, 1985</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 1985 to \$400,000 in 1994 with interest from 5.05% to 5.70% (8712)	\$ 2,850,000	\$ (200,000)	\$ 2,650,000
Muskegon County Solid Waste Management No. 2 Transfer Station Bonds - payable in annual installments of \$25,000 from 1985 to 1999 with interest from 5.65% to 6.5% (8716)	375,000	(25,000)	350,000
Muskegon County 1975 Motor Vehicle Highway Bonds - payable in 1985 with interest at 5.10% (8110)	225,000	(225,000)	-
Muskegon County Water Supply North Muskegon Bonds - payable in increasing annual installments ranging from \$15,000 in 1985 to \$30,000 in 1994 with interest from 9.80% to 12.40% (8720)	250,000	(15,000)	235,000
Northside Water Project Bonds - payable in increasing annual installments ranging from \$10,000 in 1985 to \$40,000 in 2021 with interest at 5% (8719)	<u>1,090,000</u>	<u>(10,000)</u>	<u>1,080,000</u>
Total Special Assessment Funds	<u>33,945,000</u>	<u>(1,780,000)</u>	<u>32,165,000</u>
<u>Enterprise Funds</u>			
Muskegon County Wastewater System - Number One			
1971 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$600,000 in 1985 to \$1,200,000 in 1997 with interest from 5% to 6% (5920)	11,350,000	(600,000)	10,750,000
1982 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$300,000 in 1985 to \$500,000 in 1992 with interest from 9.3% to 11.3% (5920)	3,300,000	(300,000)	3,000,000
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)	76,577	(18,888)	57,689
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	(10,161)	54,839

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 6 - LONG-TERM DEBT - Continued

	<u>Balance January 1, 1985</u>	<u>Borrowings (payments)</u>	<u>Balance December 31, 1985</u>
<u>Enterprise Funds - Continued</u>			
Three year promissory note payable for 3 trucks at Wastewater due in monthly principal payments of \$977.62 plus 70% of prime rate interest adjusted annually beginning July, 1985 through June, 1988 (5920)	\$ -	\$ 35,194 (4,888)	\$ 30,306
Five year promissory note payable for loader and plow at Wastewater due in monthly principal payments of \$11,953.41 plus 70% of prime rate interest adjusted annually beginning November, 1985 through October, 1990 (5920)	-	118,143 (3,907)	114,236
Fly Ash Program - Five year promissory note payable for loader and plow due in monthly principal installments of \$1,302.27 plus 70% of prime rate interest adjusted annually beginning November, 1985 through October, 1990 (5711)	-	77,198 (2,605)	74,593
Lease with purchase option for Wastewater irrigation equipment, due in quarterly (March, June, September and December) installments of \$2,453 through December, 1987 (5920)	<u>26,986</u>	<u>(9,813)</u>	<u>17,173</u>
Total Enterprise Funds	<u>14,818,563</u>	<u>(719,727)</u>	<u>14,098,836</u>
<u>Internal Service Funds</u>			
General Obligation Tax Notes			
Delinquent Tax Series			
1981 - Payable in 1985 with interest at 12.4% (6171)	3,000,000	(3,000,000)	-
1982 - Payable in annual installments of \$3,750,000 in 1985 and \$2,950,000 in 1986 with interest from 6% to 8% (6172)	6,700,000	(3,750,000)	2,950,000
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)	10,900,000	(4,500,000)	6,400,000
1984 - Payable in annual installments of \$4,500,000 in 1986, \$3,600,000 in 1987, and \$2,900,000 in 1988 with interest at 6% per annum (6174)	<u>-</u>	<u>11,000,000</u>	<u>11,000,000</u>
Total Internal Service Funds	<u>20,600,000</u>	<u>(250,000)</u>	<u>20,350,000</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 6 - LONG-TERM DEBT - Continued

	Balance January 1, 1985	Borrowings (payments)	Balance December 31, 1985
<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)	3,350,000	(75,000)	3,275,000
Equipment purchase agreement at 8% payable in equal monthly installments of \$1,761 including interest, through October, 1986 (2490)	38,740	(21,131)	17,609
Sick and annual time payable as used or upon retirement or termination. See Note 1(e) for limitations on payoff	2,005,195	1,891,045 (1,856,497)	2,039,743
Equipment purchase agreement at 8.25% payable in equal monthly installments of \$3,838, including interest, through January, 1986 (2490)	49,901	(46,062)	3,839
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	(54,945)	1,445,055
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	(8,684)	237,316
Muskegon County Road Commission - payable in increasing annual installments ranging from \$31,488 in 1985 to \$105,436 in 1999 within average interest rate of approximately 13.2% (2010)	-	892,000 (31,488)	860,512
Land purchase agreement payable in non-interest bearing monthly installments of \$1,000 through December, 1992 (7180)	-	98,000 (12,000)	86,000
Total General Long-Term Debt Account Group	<u>9,839,836</u>	<u>775,238</u>	<u>10,615,074</u>
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	<u>\$79,203,399</u> =====	<u>\$(1,974,489)</u> =====	<u>\$77,228,910</u> =====

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 6 - LONG-TERM DEBT - Continued

The annual requirements for payment of principal and interest amount to \$77,228,910 and \$32,233,488, respectively, at December 31, 1985 are as follows:

	Special Assessment Funds	Enterprise Funds	Internal Service Funds	Long-Term Debt Account Groups
1986	\$ 3,637,767	\$ 1,955,123	\$12,584,125	\$ 1,046,057
1987	3,612,332	1,947,959	7,020,000	1,090,595
1988	3,651,330	1,959,678	3,074,000	1,074,014
1989	3,530,627	1,926,057	-	1,057,391
1990	3,635,960	1,915,216	-	1,090,748
1991-1995	16,661,747	7,386,000	-	5,311,629
1996-2000	9,383,582	2,527,500	-	4,692,504
2001-2005	3,735,055	-	-	2,256,700
2006-2010	305,626	-	-	837,200
2011-2015	279,876	-	-	-
2016-2020	235,000	-	-	-
2021-2022	41,000	-	-	-
	<u>\$48,709,902</u>	<u>\$19,617,533</u>	<u>\$22,678,125</u>	<u>\$18,456,838</u>
	=====	=====	=====	=====

The special assessment bonds were issued by the County pursuant to contracts entered into with the City of Norton Shores, 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 \$2,654,080 are restricted for the purpose of meeting principal and interest payments.

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 (\$26,892,728 at December 31, 1985) and the full faith and credit of the County.

The general obligation debt of the County is issued to pay for the construction of a new Community Mental Health Center repayable from building leases and patient revenues. The full faith and credit of the County is pledged for repayment of the bonds. In addition, ad valorem taxes can be levied if revenues are not sufficient to cover debt service requirements. County Building Authority Bonds were 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 along with the full faith and credit of the County.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

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 \$775,000 for the year ended December 31, 1985 which approximates the current service cost for the year. There is no prior accrued service liability. At December 31, 1984, 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 \$11,407,382 and plan net assets available for benefits were \$21,502,761 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 1984 in the "memorandum only" columns are included only to provide a basis for comparison with 1985 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, 1985

NOTE 10 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains seven enterprise funds which provide Wastewater Management, Airport, Transit, Water and Solid Waste Management Services. Segment information for the year ended December 31, 1985 is presented below for each of these activities.

	Solid Waste Management	Fly Ash Program	Wastewater Transfer Station	Muskegon County Airport
Operating revenues	\$321,666	\$ 73,377	\$ 59,093	\$ 478,542
Depreciation and amortization	41,839	20,762	-	154,607
Operating income (loss)	144,431	(19,518)	8,677	(253,322)
Operating subsidies	-	-	-	-
Operating transfers	(3,253)	(2,768)	(1,057)	113,564
Net income (loss)	148,411	-	8,146	(145,929)
Current capital				
Contributions	-	-	-	-
Transfers	-	-	-	(150,842)
Property additions	142,398	77,057	575	2,899
Property deletions	-	-	-	2,505
Net working capital	125,640	316,851	7,571	(67,345)
Long-term debt	-	58,066	-	-
Total assets	431,343	453,509	46,910	3,898,631
Total equity	416,793	27,575	8,146	6,267

	Muskegon Area Transit System	Northside Water (5910)	Wastewater Management System	Total
Operating revenues	\$ 222,228	\$ 53,147	\$ 5,201,514	\$ 6,409,567
Depreciation and amortization	298,437	-	1,183,086	1,698,731
Operating income (loss)	(1,122,844)	29,704	108,531	(1,104,341)
Operating subsidies	863,058	-	17,500	880,558
Operating transfers	(50,529)	(253)	(63,457)	(7,753)
Net income (loss)	(298,437)	53,977	1,480,338	1,246,506
Current capital				
Contributions	-	-	1,004,043	1,004,043
Transfers	(298,437)	-	(966,532)	(1,415,811)
Property additions	-	-	1,752,356	1,975,280
Property deletions	-	-	11,756	14,261
Net working capital	98,266	198,335	3,581,388	4,260,706
Long-term debt	-	-	12,991,090	13,049,156
Total assets	933,518	198,558	44,624,488	50,586,957
Total equity	-	198,335	5,446,093	6,103,209

NOTE 11 - LEASES

The County leases certain office space and equipment under operating leases, which expire on various dates through 1986, with aggregate minimum rentals of \$184,000. Rental expense under operating leases was \$627,000 for the year ended December 31, 1985.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

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, 1985 were:

Fund	Interfund receivable	Interfund payable
General Fund	\$ 300,724	\$ 49,873
Special Revenue Funds:		
Marine Safety (1200)	27,330	
County Road (2010)	55,845	
Day Camp (2081)	7,486	
Pioneer Park (2411)	17,642	
Sewage Facilities Step One (2430)		113,670
Federal Revenue Sharing (2490)		178,909
Muskegon County Economic Development Commission (2960)	88,056	
Jobs Training Partnership Act (2740)	38	112,112
Sheriff Road Patrol (1210)		3,107
Community Mental Health (2220)		1,822
Substance Abuse Program (2222)	4,354	
Every Woman's Place (2510)	20,377	164
ADD-CAR (2666)	1,322	
Capital Projects Fund:		
Wiener Property (4180)	36,016	
Enterprise Fund:		
Fly Ash Program (5711)	35,000	
Wastewater Transfer Station (5712)		35,000
Muskegon County Wastewater Management System - Number One (5920)	513,670	699,708
Internal Service Funds:		
1982 Delinquent Tax Revolving (6172)		68,999
Central Stores (6330)	1,822	
Insurance (6770)	69,065	
Trust and Agency Funds:		
Froebel Neighborhood Improvements (7920)	4,225	
	<u>1,182,972</u>	<u>1,263,364</u>
County Road (component of governmental included for information purposes only)	(55,845)	
Timing differences between fiscal years:		
September 30 receivables and payables collected or paid before December 31	(20,405)	(5,093)
June 30 receivables and payables collected or paid before December 31	(38)	(112,112)
December 31 receivables and payables set up after September year end	<u>(14,775)</u>	<u>(54,250)</u>
	<u>\$1,091,909</u> =====	<u>\$1,091,909</u> =====

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

- b) Operating transfers in (out) balances. Such balances at December 31, September 30, and June 30, 1985 were:

<u>Fund</u>	<u>Operating transfers</u>
General Fund	\$(2,980,633)
Special Revenue Funds:	
Foster Child Care (1110)	87,221
Child Haven (1120)	99,169
Cooperative Reimbursement Friend of the Court (1130)	81,852
Cooperative Reimbursement Prosecutor (1150)	5,876
Civil Defense (1190)	105,208
Marine Safety (1200)	19,142
County Road (2010)	156,519
Day Camp (2081)	7,139
Friend of the Court (2150)	(2,811)
Health Department (2210)	873,323
Accommodations Tax (2300)	(159)
Pioneer Park (2411)	17,642
Sewage Facilities Step One (2430)	(2)
Federal Revenue Sharing (2490)	(257,133)
Law Library (2610)	15,162
Library (2710)	174,638
SYETP (2742)	(22,850)
EDC Loan Revolving (2860)	(47,642)
Brookhaven Medical Care Facility (2900-3170)	383,407
Social Services (2910)	3,063
Child Care Facility (2920)	606,974
Soldiers and Sailors Relief (2930)	10,298
Muskegon County Economic Development Commission (2960)	121,806
Jobs Training Partnership Act (2740)	(3,174)
Michigan Youth Corp (2743)	(195)
Sheriff Road Patrol (1210)	(5,134)
Community Mental Health (2220)	(29,673)
Substance Abuse Program (2222)	3,734
Whitehall Adult Activity (2224)	(1,350)
Cloverville Adult Activity (2225)	(1,237)
Every Woman's Place (2510)	11,487
ADD-CAR (2666)	(1,719)
Community Services (2744)	(118)
Mental Health Building (2970)	(18)
Special Assessment Fund:	
Drain Fund (8010)	7,000
Capital Projects Fund:	
Wiener Property (4180)	60,821
State/County Office Building (4700)	15,163
Enterprise Funds:	
Solid Waste Management (5710)	(3,253)
Fly Ash Program (5711)	(2,768)
Wastewater Transfer Station (5712)	(1,057)
Muskegon County Airport (5810)	113,564
Muskegon Area Transit System (5880)	(50,529)
Northside Water (5910)	(253)
Muskegon County Wastewater Management System - Number One (5920)	(63,457)

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 12 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

b) Operating transfers in (out) balances - Continued

<u>Fund</u>	<u>Operating transfers</u>
Internal Service Funds:	
Equipment Revolving (6660)	\$ 73,264
Insurance (6770)	786,267
Trust and Agency Funds:	
Labor Management Program (7910)	(387)
Froebel Neighborhood Improvement (7920)	4,225
New Muskegon (7940)	5,200
Child Care and Neglect (7960)	500
	<u>374,112</u>
Adjustments:	
County Road (component unit of government included for informational purposes only)	(156,519)
Fiscal year differences	(15,005)
Foster Child Care (1110) Child Haven (1120) Social Services (2910) and Drain Fund (8010) treated as expenditures in General Fund instead of operating transfers	<u>(202,588)</u>
	\$ - =====

c) Excess of expenditures over appropriations in individual funds.

	<u>Budget</u>	<u>Actual</u>
Foster Child Care (1110)	\$171,000	\$ 173,106
Child Haven (1120)	203,185	206,674
Civil Defense (1190)	131,819	137,731
Sewage Facilities Step Two (2431)	25	44
Law Library (2610)	20,900	21,662
Library (2710)	475,879	478,110
Muskegon Township EDC (2861)	-	12,090
City of Muskegon EDC-CDBG (2862)	-	400
City of Muskegon EDC-UDAG (2863)	-	25,524
Dynatorque Loan (2870)	-	3,750
Social Services (2910)	983,800	1,030,591
Child Care Facility (2920)	910,204	931,575
Soldiers and Sailors Relief (2930)	8,097	10,297
Sheriff Road Patrol (1210)	100,315	100,329
Cloverville Adult Activity (2225)	160,021	160,029
Every Woman's Place (2510)	359,698	392,253
ADD-CAR (2666)	97,835	98,281
Lakefront Trolley Study (2785)	13,447	13,463

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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1985

NOTE 13 - DEFERRED COMPENSATION PLAN

The County offers its employees a deferred compensation plan created in accordance with IRC Section 457. The plan, available to all employees, permits them to defer a portion of their current salary until future years. The deferred compensation is not available to the employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with such amounts, and all income attributable to such amounts, property or rights are, until made available to the employee or other beneficiary, solely the property and rights of the County without being restricted to the provisions of benefits under the plan, subject only to the claims of the County general creditors.

Participants' rights created under the plan are equivalent to those of general creditors of the County and only in an amount equal to the fair market value of the deferred account maintained with respect to each participant.

In the past, the plan assets have been used for no purpose other than to pay benefits. In addition, the County believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

It is the opinion of the County that the County has no liability for losses under the plan, but does have the duty of care that would be required of an ordinary prudent investor.

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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, 1985

	1985		Variance favorable (unfavorable)	1984 Actual
	Budget	Actual		
Legislative				
Personal services	\$ 160,368	\$ 159,944	\$ 424	\$ 134,074
Supplies	2,650	3,679	(1,029)	2,690
Other services and charges	23,459	25,799	(2,340)	29,656
Capital outlay	-	-	-	-
	<u>186,477</u>	<u>189,422</u>	<u>(2,945)</u>	<u>166,420</u>
Judicial				
Personal services	2,549,638	2,521,228	28,410	2,512,758
Supplies	110,032	119,359	(9,327)	114,114
Other services and charges	548,936	553,580	(4,644)	538,697
Capital outlay	2,700	2,688	12	-
	<u>3,211,306</u>	<u>3,196,855</u>	<u>14,451</u>	<u>3,165,569</u>
General government				
Personal services	3,137,091	3,124,670	12,421	3,141,448
Supplies	155,397	158,999	(3,602)	191,325
Other services and charges	906,839	794,678	112,161	752,260
Capital outlay	1,625	1,123	502	6,044
	<u>4,200,952</u>	<u>4,079,470</u>	<u>121,482</u>	<u>4,091,077</u>
Public safety				
Personal services	2,808,899	2,869,679	(60,780)	2,827,254
Supplies	351,482	347,312	4,170	339,423
Other services and charges	197,556	157,068	40,488	255,972
Capital outlay	1,000	-	1,000	1,460
	<u>3,358,937</u>	<u>3,374,059</u>	<u>(15,122)</u>	<u>3,424,109</u>
Health				
Personal services	-	-	-	-
Supplies	100	22	78	-
Other services and charges	723,600	710,047	13,553	661,635
Capital outlay	-	-	-	-
	<u>723,700</u>	<u>710,069</u>	<u>13,631</u>	<u>661,635</u>

County of Muskegon
General Fund

STATEMENT OF EXPENDITURES, COMPARED TO BUDGET - CONTINUED

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Welfare				
Personal services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Other services and charges	232,887	229,328	3,559	198,106
Capital outlay	-	-	-	-
	<u>232,887</u>	<u>229,328</u>	<u>3,559</u>	<u>198,106</u>
Culture				
Personal services	103,528	106,120	(2,592)	104,696
Supplies	9,200	9,437	(237)	8,288
Other services and charges	10,930	11,120	(190)	18,619
Capital outlay	-	-	-	-
	<u>123,658</u>	<u>126,677</u>	<u>(3,019)</u>	<u>131,603</u>
Recreation				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	55,327	39,001	16,326	30,000
Capital outlay	-	-	-	-
	<u>55,327</u>	<u>39,001</u>	<u>16,326</u>	<u>30,000</u>
Other				
Personal services	-	-	-	12,737
Supplies	-	-	-	-
Other services and charges	12,500	18,398	(5,898)	-
Capital outlay	-	-	-	-
	<u>12,500</u>	<u>18,398</u>	<u>(5,898)</u>	<u>12,737</u>
	<u>\$12,105,744</u>	<u>\$11,963,279</u>	<u>\$142,465</u>	<u>\$11,881,256</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.

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.

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.

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.

Dynatorque Loan (2870)--to account for monies received from the state for the purpose of encouraging economic development and business expansion in the County.

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.

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, 1985					
	County Road (2010)	Day Camp (2081)	Friend of The Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Pioneer Park (2411)
ASSETS						
Cash and cash investments	\$ 1,635,091	\$ -	\$ 74,752	\$ -	\$ 50,046	\$ -
Accounts receivable	-	-	-	-	-	-
Third-party cost reimbursements	2,059,750	-	30,494	286,884	-	1,500
Federal and state grants	43,215	-	-	-	9,674	-
Local municipalities and private enterprise	51,732	-	2,137	-	4,003	-
Other	55,845	7,486	-	-	-	17,642
Prepaid expenses	411,009	-	-	-	-	-
Due from other funds	\$ 4,256,642	\$ 7,486	\$ 107,383	\$ 286,884	\$ 63,723	\$ 19,142
Inventory of supplies	=====	=====	=====	=====	=====	=====
	\$ 4,256,642	\$ 7,486	\$ 107,383	\$ 286,884	\$ 63,723	\$ 19,142
	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE						
Cash overdraft	\$ -	\$ 7,486	\$ -	\$ 104,527	\$ -	\$ 19,142
Accounts payable	522,884	-	503	39,736	-	-
Accrued liabilities	240,224	-	1,542	51,525	344	-
Due to State of Michigan	406,551	-	-	90,343	-	-
Due to local municipalities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenues	966,300	-	-	-	-	-
	<u>2,135,959</u>	<u>7,486</u>	<u>2,045</u>	<u>286,131</u>	<u>344</u>	<u>19,142</u>
Fund balance (deficit)	1,516,440	-	105,338	-	63,379	-
Designated	604,243	-	-	753	-	-
Undesignated	<u>2,120,683</u>	<u>-</u>	<u>105,338</u>	<u>753</u>	<u>63,379</u>	<u>-</u>
	\$ 4,256,642	\$ 7,486	\$ 107,383	\$ 286,884	\$ 63,723	\$ 19,142
	=====	=====	=====	=====	=====	=====

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1985						
	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)	Federal Revenue Sharing (2490)	Budget Stabili- zation (2570)	Law Library (2610)	Library (2710)	SYETP (2742)
ASSETS							
Cash and cash investments	\$ 10,960	\$ 3,178	\$ 125,077	\$ 750,000	\$ 1,553	\$ 18,785	\$ 21,778
Accounts receivable	-	-	-	-	-	-	-
Third-party cost reimbursements	113,670	-	325,060	-	-	-	-
Federal and state grants	-	-	-	-	-	-	-
Local municipalities and private enterprise	-	-	15,917	-	-	-	-
Other	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$124,630</u>	<u>\$3,178</u>	<u>\$466,054</u>	<u>\$750,000</u>	<u>\$1,553</u>	<u>\$18,785</u>	<u>\$21,778</u>
	=====	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE							
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	46,544	-	1,553	4,996	842
Accrued liabilities	-	-	-	-	-	12,459	20,936
Due to State of Michigan	-	-	-	-	-	-	-
Due to local municipalities	-	-	178,909	-	-	-	-
Due to other funds	113,670	-	-	-	-	-	-
Deferred revenues	<u>113,670</u>	<u>-</u>	<u>225,453</u>	<u>-</u>	<u>1,553</u>	<u>17,455</u>	<u>21,778</u>
	=====	=====	=====	=====	=====	=====	=====
Fund balance (deficit)	-	-	240,601	-	-	1,330	-
Designated	<u>10,960</u>	<u>3,178</u>	<u>-</u>	<u>750,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
Undesignated	<u>10,960</u>	<u>3,178</u>	<u>240,601</u>	<u>750,000</u>	<u>-</u>	<u>1,330</u>	<u>-</u>
	=====	=====	=====	=====	=====	=====	=====
	<u>\$124,630</u>	<u>\$3,178</u>	<u>\$466,054</u>	<u>\$750,000</u>	<u>\$1,553</u>	<u>\$18,785</u>	<u>\$21,778</u>
	=====	=====	=====	=====	=====	=====	=====

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1985				
	Muskegon Township EDC (2861)	City of Muskegon EDC-CDBG (2862)	City of Muskegon EDC-UPAG (2863)	Dynatorque Loan (2870)	Brookhaven Medical Care Facility (2900-3170)
ASSETS					
Cash and cash investments	\$ 42,808	\$ 23,318	\$ 271,164	\$ 14,449	\$ -
Accounts receivable	-	-	-	-	812,563
Third-party cost reimbursements	-	-	-	-	-
Federal and state grants	860,412	81,262	844,442	243,274	-
Local municipalities and private enterprise	7,669	651	12,231	-	18,785
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	48,426
	\$910,889	\$105,231	\$1,127,837	\$257,723	\$879,774
	=====	=====	=====	=====	=====
	\$ -	\$ -	\$ -	\$ -	\$312,122
Cash overdraft	268	-	-	-	264,660
Accounts payable	-	-	-	-	87,262
Accrued liabilities	-	-	-	-	-
Due to State of Michigan	-	-	-	-	-
Due to local municipalities	-	-	-	-	-
Due to other funds	-	-	-	-	-
Deferred revenues	268	-	147,515	-	664,044
	=====	=====	=====	=====	=====
	910,621	105,231	980,322	257,723	215,730
	910,621	105,231	980,322	257,723	215,730
	=====	=====	=====	=====	=====
	\$910,889	\$105,231	\$1,127,837	\$257,723	\$879,774
	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE					
Fund balance (deficit)					
Designated	-	-	-	-	-
Undesignated	285,338	105,231	980,322	257,723	215,730
	285,338	105,231	980,322	257,723	215,730
	=====	=====	=====	=====	=====
	\$910,889	\$105,231	\$1,127,837	\$257,723	\$879,774
	=====	=====	=====	=====	=====

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1985				Muskegon County
	Social Services (2910)	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)	Veterans Trust (2940)	Economic Development Commission (2960)
ASSETS					
Cash and cash investments	\$ -	\$ -	\$ -	\$2,426	\$ -
Accounts receivable	-	-	-	-	-
Third-party cost reimbursements	183,990	53,214	-	-	-
Federal and state grants	-	-	-	-	12,384
Local municipalities and private enterprise	-	-	-	-	-
Other	-	-	-	-	-
Prepaid expenses	-	-	-	-	88,056
Due from other funds	-	-	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$183,990</u>	<u>\$53,214</u>	<u>\$ -</u>	<u>\$2,426</u>	<u>\$100,440</u>
	=====	=====	=====	=====	=====
	\$ 46,725	\$ 5,724	\$ -	\$ 477	\$ 93,127
	-	37,225	-	-	2,247
	-	10,265	-	-	5,066
	137,265	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	<u>183,990</u>	<u>53,214</u>	<u>-</u>	<u>477</u>	<u>100,440</u>
	=====	=====	=====	=====	=====
	-	-	-	1,949	-
	-	-	-	<u>1,949</u>	<u>100,440</u>
	-	-	-	\$2,426	\$100,440
	<u>\$183,990</u>	<u>\$53,214</u>	<u>\$ -</u>	<u>\$2,426</u>	<u>\$100,440</u>
	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE					
Cash overdraft					
Accounts payable					
Accrued liabilities					
Due to State of Michigan					
Due to local municipalities					
Due to other funds					
Deferred revenues					
Fund balance (deficit)					
Designated					
Undesignated					

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	June 30, 1985			September 30, 1985		
	Jobs Training Partnership Act (2740)	OJT (2750)	Michigan Youth Corp (2743)	Older Workers Program (2994)	Sheriff Road Patrol (1210)	Community Mental Health (2220)
ASSETS						
Cash and cash investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,546,699
Accounts receivable						
Third-party cost reimbursements	361,219	106,720	-	8,006	29,742	-
Federal and state grants						
Local municipalities and private enterprise	2,281	-	-	-	-	448,987
Other	-	-	-	-	-	-
Prepaid expenses	38	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	\$363,538	\$106,720	\$ -	\$8,006	\$29,742	\$2,995,686
	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE						
Cash overdraft	\$110,359	\$ 70,471	\$ -	\$5,341	\$22,901	\$ -
Accounts payable	98,367	36,249	-	2,665	-	2,304,203
Accrued liabilities	42,700	-	-	-	3,734	125,802
Due to State of Michigan	-	-	-	-	-	515,481
Due to local municipalities	-	-	-	-	-	-
Due to other funds	112,112	-	-	-	3,107	1,822
Deferred revenues	363,538	106,720	-	8,006	29,742	-
	\$363,538	\$106,720	\$ -	\$8,006	\$29,742	\$2,995,686
	=====	=====	=====	=====	=====	=====
Fund balance (deficit)						
Designated	-	-	-	-	-	48,378
Undesignated	-	-	-	-	-	48,378
	\$363,538	\$106,720	\$ -	\$8,006	\$29,742	\$2,995,686
	=====	=====	=====	=====	=====	=====

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	September 30, 1985					
	Substance Abuse Program (2222)	Whitehall Adult Activity (2224)	Cloverville Adult Activity (2225)	Every Woman's Place (2510)	ADD-CAR (2666)	Community Service Corp (2744)
ASSETS						
Cash and cash investments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-
Third-party cost reimbursements	7,226	21,455	29,686	43,899	30,573	-
Federal and state grants	-	-	-	-	-	-
Local municipalities and private enterprise	-	-	-	-	-	-
Other	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other funds	4,354	-	-	20,377	1,322	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$11,580</u>	<u>\$21,455</u>	<u>\$29,686</u>	<u>\$64,276</u>	<u>\$31,895</u>	<u>\$ -</u>
	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE						
Cash overdraft	\$ 5,876	\$12,694	\$19,914	\$44,169	\$27,194	\$ -
Accounts payable	4,344	4,451	2,523	4,761	3,527	-
Accrued liabilities	1,360	4,310	7,249	12,823	1,174	-
Due to State of Michigan	-	-	-	-	-	-
Due to local municipalities	-	-	-	-	-	-
Due to other funds	-	-	-	164	-	-
Deferred revenues	<u>11,580</u>	<u>21,455</u>	<u>29,686</u>	<u>61,917</u>	<u>31,895</u>	<u>-</u>
	=====	=====	=====	=====	=====	=====
Fund balance (deficit)	-	-	-	-	-	-
Designated	-	-	-	2,359	-	-
Undesignated	-	-	-	<u>2,359</u>	-	-
	<u>\$11,580</u>	<u>\$21,455</u>	<u>\$29,686</u>	<u>\$64,276</u>	<u>\$31,895</u>	<u>\$ -</u>
	=====	=====	=====	=====	=====	=====

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - CONTINUED

	September 30, 1985					Total - All Funds	
	ASSETS					1985	1984
	Probation Services (2762)	Lakefront Trolley Study (2785)	Coastal Zone Management (2963)	Mental Health Building (2970)	\$ -	\$ -	\$ -
Cash and cash investments	\$3,668	\$ -	\$ -	\$57,488	\$57,488	\$ 5,713,411	\$ 6,984,604
Accounts receivable	-	-	-	18,566	18,566	831,129	546,630
Third-party cost reimbursements	-	-	-	-	-	3,906,378	3,389,951
Federal and state grants	-	-	-	-	-	2,322,036	1,952,612
Local municipalities and private enterprise	-	-	-	-	-	520,935	439,241
Other	-	154	-	5,536	5,536	52,732	68,848
Prepaid expenses	1,000	-	-	-	-	222,450	337,618
Due from other funds	-	-	-	-	-	459,435	447,802
Inventory of supplies	-	-	-	-	-	-	-
	\$4,668	\$154	\$ -	\$81,590	\$81,590	\$14,028,506	\$14,167,306
	=====	=====	=====	=====	=====	=====	=====
	\$ -	\$154	\$ -	\$ -	\$ -	\$ 1,129,096	\$ 853,673
Cash overdraft	-	-	-	-	-	3,395,324	4,877,209
Accounts payable	467	-	-	8,004	8,004	649,886	462,156
Accrued liabilities	4,201	-	-	-	-	1,149,640	1,875,639
Due to State of Michigan	-	-	-	-	-	409,784	466,073
Due to local municipalities	-	-	-	-	-	1,153,370	94,432
Due to other funds	-	-	-	-	-	7,887,100	8,629,182
Deferred revenue	4,668	154	-	36,000	44,057	-	-
	=====	=====	=====	=====	=====	1,966,570	1,911,640
Fund balance (deficit)	-	-	-	-	-	4,174,836	3,626,484
Designated	-	-	-	37,533	37,533	6,141,406	5,538,124
Undesignated	-	-	-	-	-	\$14,028,506	\$14,167,306
	\$4,668	\$154	\$ -	\$81,590	\$81,590	\$14,028,506	\$14,167,306
	=====	=====	=====	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE

	Year ended December 31, 1985					
	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	\$ 85,885	\$107,505	\$277,747	\$89,491	\$ 24,110	\$ 56,220
Federal	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	8,413	-
	<u>85,885</u>	<u>107,505</u>	<u>277,747</u>	<u>89,491</u>	<u>32,523</u>	<u>56,220</u>
Expenditures						
Current operations						
General County Government	-	-	359,599	95,367	129,318	71,547
Public safety	173,106	206,674	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>173,106</u>	<u>206,674</u>	<u>359,599</u>	<u>95,367</u>	<u>137,731</u>	<u>3,815</u>
	<u>(87,221)</u>	<u>(99,169)</u>	<u>(81,852)</u>	<u>(5,876)</u>	<u>(105,208)</u>	<u>(19,142)</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in (out)	87,221	105,304	91,102	8,901	113,195	544
County appropriations - General Fund	-	(6,135)	(9,250)	(3,025)	(7,987)	18,598
Other	<u>87,221</u>	<u>99,169</u>	<u>81,852</u>	<u>5,876</u>	<u>105,208</u>	<u>19,142</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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

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

	Year ended December 31, 1985					
	County Road (2010)	Day Camp (2081)	The Court Department (2150)	Health Department (2210)	Accommodations Tax (2300)	Pioneer Park (2411)
Revenues						
Grants						
State	\$ 6,226,487	-	\$ 130,570	\$ 1,358,596	-	\$ 18,522
Federal	886,445	-	-	21,106	-	-
Local units	1,203,814	-	18,435	394,702	-	-
Charges for services rendered	-	-	-	-	198,326	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	227,972	-	3,845	-	4,540	-
Investment income	3,439	-	-	-	-	-
Other	<u>8,548,157</u>	<u>-</u>	<u>152,850</u>	<u>1,774,404</u>	<u>202,866</u>	<u>18,522</u>
Expenditures						
Current operations						
General County government	-	-	58,041	-	217,071	-
Public safety	-	-	-	-	-	-
Health	-	-	-	2,645,185	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	7,139	-	-	-	-
Highways and streets	8,100,883	-	-	-	-	-
Capital outlay	568,382	-	-	2,542	-	36,164
	<u>8,669,265</u>	<u>7,139</u>	<u>58,041</u>	<u>2,647,727</u>	<u>217,071</u>	<u>36,164</u>
Revenues over (under) expenditures	<u>(121,108)</u>	<u>(7,139)</u>	<u>94,809</u>	<u>(873,323)</u>	<u>(14,205)</u>	<u>(17,642)</u>
Other financing sources (uses)						
Operating transfers in (out)						
County appropriations - General Fund	-	-	-	939,919	-	-
Other	156,519	7,139	(2,811)	(66,596)	(159)	17,642
	<u>156,519</u>	<u>7,139</u>	<u>(2,811)</u>	<u>873,323</u>	<u>(159)</u>	<u>17,642</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	35,411	-	91,998	-	(14,364)	-
Fund balance (deficit) at beginning of year	2,085,272	-	13,340	753	77,743	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 2,120,683</u>	<u>\$ -</u>	<u>\$ 105,338</u>	<u>\$ 753</u>	<u>\$ 63,379</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

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

	Year ended December 31, 1985						
	Sewage Facilities Step One (2430)	Sewage Facilities Step Two (2431)	Federal Revenue Sharing (2490)	Budget Stabiliz- ation (2570)	Law Library (2610)	Library (2710)	SYETP (2742)
Revenues							
Grants							
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 42,228	\$693,424
Federal	-	-	1,237,974	-	-	6,655	-
Local units	-	-	-	-	-	889	-
Charges for services rendered	-	-	-	-	-	10,249	-
Contributions from private sources	-	-	-	-	-	3,920	-
Fines and forfeitures	-	-	-	-	6,500	238,400	-
Investment income	-	-	8,300	-	-	-	-
Other	-	-	-	-	-	1,471	-
						<u>303,812</u>	<u>693,424</u>
Expenditures							
Current operations							
General County government	-	-	510,068	-	-	-	-
Public safety	218	44	-	-	21,662	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	478,110	670,574
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Highways and streets	-	-	-	-	-	-	-
Capital outlay	218	44	278,066	-	-	-	-
	<u>(218)</u>	<u>(44)</u>	<u>788,134</u>	<u>-</u>	<u>21,662</u>	<u>478,110</u>	<u>670,574</u>
Revenues over (under) expenditures							
			458,140	-	(15,162)	(174,298)	22,850
Other financing sources (uses)							
Operating transfers in (out)	-	-	-	-	15,162	160,914	-
County appropriations - General Fund	(2)	-	(257,133)	-	-	13,724	(22,850)
Other	(2)	-	(257,133)	-	-	174,638	(22,850)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(220)	(44)	201,007	-	-	340	-
Fund balance (deficit) at beginning of year	11,180	3,222	39,594	750,000	-	990	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-
Fund balance (deficit) at end of year	\$10,960	\$3,178	\$ 240,601	\$750,000	\$ -	\$ 1,330	\$ -

County of Muskegon
Special Revenue Funds

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

	Year ended December 31, 1985					
	Muskegon Township EDC (2861)	Muskegon EDC-CDBG (2862)	City of Muskegon EDC-UPAG (2863)	Dynatorque Loan (2870)	Brookhaven Medical Care Facility (2900-3170)	
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$250,000	\$ -	
Federal	-	-	-	-	-	
Local units	-	-	30,206	-	-	
Charges for services rendered	-	-	-	-	4,450,700	
Contributions from private sources	-	-	-	-	-	
Fines and forfeitures	-	-	-	-	-	
Investment income	71,347	6,450	107,670	11,473	27,851	
Other	12,577	-	-	-	4,127	
	<u>83,924</u>	<u>6,450</u>	<u>137,876</u>	<u>261,473</u>	<u>4,482,678</u>	
Expenditures						
Current operations						
General County government	65,829	400	25,524	3,750	-	
Public safety	-	-	-	-	4,814,746	
Health	-	-	-	-	-	
Welfare	-	-	-	-	-	
Culture	-	-	-	-	-	
Recreation	-	-	-	-	-	
Highways and streets	-	-	-	-	-	
Capital outlay	-	-	-	-	174,457	
	<u>65,829</u>	<u>400</u>	<u>25,524</u>	<u>3,750</u>	<u>4,989,203</u>	
Revenues over (under) expenditures	<u>18,095</u>	<u>6,050</u>	<u>112,352</u>	<u>257,723</u>	<u>(506,525)</u>	
Other financing sources (uses)						
Operating transfers in (out)	-	-	-	-	548,137	
County appropriations - General Fund	(47,642)	-	-	-	(164,730)	
Other	(47,642)	-	-	-	383,407	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(29,547)</u>	<u>6,050</u>	<u>112,352</u>	<u>257,723</u>	<u>(123,118)</u>	
Fund balance (deficit) at beginning of year	940,168	267,573	867,970	-	338,848	
Equity transfer (to) from other funds	-	-	-	-	-	
Fund balance (deficit) at end of year	<u>\$910,621</u>	<u>\$285,338</u>	<u>\$980,322</u>	<u>\$257,723</u>	<u>\$ 215,730</u>	

County of Muskegon
Special Revenue Funds

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

	Year ended December 31, 1985			
	Social Services (2910)	Child Care Facility (2920)	Soldiers and Sailors Relief (2930)	Veterans Trust (2940)
Revenues				
Grants				
State	\$1,027,528	\$ 324,601	\$ -	\$85,920
Federal	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	<u>1,027,528</u>	<u>324,601</u>	<u>-</u>	<u>85,920</u>
				<u>120,776</u>
Expenditures				
Current operations				
General County Government	-	-	-	-
Public safety	-	-	-	-
Health	1,030,591	930,937	10,298	85,840
Welfare	-	-	-	-
Culture	-	-	-	-
Recreation	-	-	-	-
Highways and streets	-	-	-	-
Capital outlay	-	638	-	-
	<u>1,030,591</u>	<u>931,575</u>	<u>10,298</u>	<u>85,840</u>
				<u>6,320</u>
				<u>242,582</u>
				<u>(121,806)</u>
Revenues over (under) expenditures	(3,063)	(606,974)	(10,298)	80
Other financing sources (uses)				
Operating transfers in (out)	3,063	629,802	10,298	-
County appropriations - General Fund	-	(22,828)	-	-
Other	<u>3,063</u>	<u>606,974</u>	<u>10,298</u>	<u>121,806</u>
				<u>121,806</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
Fund balance (deficit) at beginning of year	-	-	-	80
Equity transfer (to) from other funds	-	-	-	1,869
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ 1,949

County of Muskegon
Special Revenue Funds

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

	Year ended June 30, 1985			Year ended September 30, 1985	
	Jobs Training Partnership Act (2740)	OJT (2750)	Michigan Youth Corp (2743)	Sheriff Road Patrol (1210)	Community Mental Health (2220)
Revenues					
Grants					
State	\$1,849,021	\$245,091	\$3,270	\$105,463	\$8,740,593
Federal	-	-	-	-	5,000
Local units	-	-	-	-	-
Charges for services rendered	-	-	-	-	400,472
Contributions from private sources	-	-	-	-	86,000
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	326,119
Other	33	-	-	-	-
	<u>1,849,054</u>	<u>245,091</u>	<u>3,270</u>	<u>105,463</u>	<u>9,558,184</u>
Expenditures					
Current operations					
General County government	-	-	-	100,329	-
Public safety	-	-	-	-	9,328,741
Health	-	-	-	-	-
Welfare	1,845,880	245,091	3,075	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Highways and streets	-	-	-	-	154,259
Capital outlay	<u>1,845,880</u>	<u>245,091</u>	<u>3,075</u>	<u>100,329</u>	<u>9,483,000</u>
	<u>3,174</u>	-	<u>195</u>	<u>5,134</u>	<u>75,184</u>
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in (out)	(3,174)	-	(195)	(5,134)	(29,673)
County appropriations - General Fund	<u>(3,174)</u>	-	<u>(195)</u>	<u>(5,134)</u>	<u>(29,673)</u>
Other	-	-	-	-	45,511
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
Fund balance (deficit) at beginning of year	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	2,867
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -	\$ 48,378

County of Muskegon
Special Revenue Funds

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

	Year ended September 30, 1985					
	Substance Abuse Program (2222)	Whitehall Adult Activity (2224)	Cloverville Adult Activity (2225)	Every Woman's Place (2510)	ADD-CAR (2666)	Community Service Corp (2744)
Revenues						
Grants						
State	\$36,977	\$126,037	\$161,266	\$332,613	\$100,000	\$219,029
Federal	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	49,269	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	450	-	-	-	-
Other	<u>36,977</u>	<u>126,487</u>	<u>161,266</u>	<u>381,882</u>	<u>100,000</u>	<u>219,029</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	37,351	120,650	158,409	392,253	98,281	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	218,911
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Highways and streets	3,360	1,620	1,620	-	-	-
Capital outlay	<u>40,711</u>	<u>122,270</u>	<u>160,029</u>	<u>392,253</u>	<u>98,281</u>	<u>218,911</u>
Revenues over (under) expenditures	<u>(3,734)</u>	<u>4,217</u>	<u>1,237</u>	<u>(10,371)</u>	<u>1,719</u>	<u>118</u>
Other financing sources (uses)						
Operating transfers in (out)	4,109	-	-	-	-	-
County appropriations - General Fund	(375)	(1,350)	(1,237)	11,487	(1,719)	(118)
Other	<u>3,734</u>	<u>(1,350)</u>	<u>(1,237)</u>	<u>11,487</u>	<u>(1,719)</u>	<u>(118)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	2,867	-	1,116	-	-
Fund balance (deficit) at beginning of year	-	-	-	1,243	-	-
Equity transfer (to) from other funds	-	(2,867)	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ 2,359	\$ -	\$ -

County of Muskegon
Special Revenue Funds

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

	Year ended September 30, 1985					Total - All Funds	
	Lakefront					1985	1984
	Probation Services (2762)	Trolley Study (2785)	Coastal Zone Management (2963)	Mental Health Building (2970)			
Revenues							
Grants							
State	\$19,998	\$13,068	\$3,360	\$ -	\$22,824,761	\$19,704,458	
Federal	-	-	-	-	2,157,180	1,679,721	
Local units	-	-	-	-	1,234,909	1,453,759	
Charges for services rendered	-	-	-	119,306	5,220,396	5,220,396	
Contributions from private sources	-	-	-	-	354,246	358,916	
Fines and forfeitures	-	-	-	-	244,900	233,269	
Investment income	-	395	-	6,526	832,343	668,337	
	<u>19,998</u>	<u>13,463</u>	<u>3,360</u>	<u>125,832</u>	<u>33,140,365</u>	<u>29,358,945</u>	
Expenditures							
Current operations							
General County government	-	-	-	-	1,584,001	1,766,974	
Public safety	-	-	-	-	813,390	708,013	
Health	-	-	-	127,459	19,574,111	18,001,936	
Welfare	14,829	-	-	-	3,128,246	2,772,261	
Culture	-	-	-	-	478,110	481,753	
Recreation	-	13,463	3,360	-	23,962	271,547	
Highways and streets	-	-	-	-	8,100,883	6,392,205	
Capital outlay	<u>5,169</u>	<u>13,463</u>	<u>3,360</u>	<u>127,459</u>	<u>1,244,825</u>	<u>1,798,792</u>	
	<u>19,998</u>	<u>13,463</u>	<u>3,360</u>	<u>127,459</u>	<u>34,947,528</u>	<u>32,193,481</u>	
Revenues over (under) expenditures	-	-	-	(1,627)	(1,807,163)	(2,834,536)	
Other financing sources (uses)							
Operating transfers in (out)	-	-	-	-	2,717,671	2,724,396	
County appropriations - General Fund	-	-	-	(18)	(307,226)	(416,896)	
Other	-	-	-	(18)	<u>2,410,445</u>	<u>2,307,500</u>	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(1,645)	603,282	(527,036)	
Fund balance (deficit) at beginning of year	-	-	-	39,178	5,538,124	5,315,160	
Equity transfer (to) from other funds	-	-	-	-	-	750,000	
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ 37,533	\$ 6,141,406	\$ 5,538,124	

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 85,500	\$ 85,885	\$ 385	\$ 74,641
Expenditures				
Health	<u>171,000</u>	<u>173,106</u>	<u>(2,106)</u>	<u>149,357</u>
	(85,500)	(87,221)	(1,721)	(74,716)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	<u>85,500</u>	<u>87,221</u>	<u>1,721</u>	<u>74,716</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 Haven Special Revenue Fund (1120)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$104,388	\$107,505	\$ 3,117	\$ 82,998
Expenditures				
Health	203,185	206,674	(3,489)	163,082
Revenues over (under) expenditures	(98,797)	(99,169)	(372)	(80,084)
Other financing sources (uses)				
Operating transfers in (out)	104,387	105,304	917	85,679
County appropriations - General Fund	(5,590)	(6,135)	(545)	(5,595)
Other	98,797	99,169	372	80,084
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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 277,747	\$277,747	\$ -	\$ 264,521
Expenditures				
General County government	384,686	359,599	25,087	370,670
Revenues over (under) expenditures	<u>(106,939)</u>	<u>(81,852)</u>	<u>25,087</u>	<u>(106,149)</u>
Other financing sources (uses)				
Operating transfers in (out)	119,034	91,102	(27,932)	115,058
County appropriations - General Fund	(12,095)	(9,250)	2,845	(8,909)
Other	<u>106,939</u>	<u>81,852</u>	<u>(25,087)</u>	<u>106,149</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Cooperative Reimbursement Prosecutor Special Revenue Fund (1150)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 90,906	\$89,491	\$(1,415)	\$ 82,960
Expenditures				
General County government	<u>101,560</u>	<u>95,367</u>	<u>6,193</u>	<u>96,878</u>
Revenues over (under) expenditures	<u>(10,654)</u>	<u>(5,876)</u>	<u>4,778</u>	<u>(13,918)</u>
Other financing sources (uses)				
Operating transfers in (out)	11,782	8,901	(2,881)	15,030
County appropriations - General Fund	<u>(1,128)</u>	<u>(3,025)</u>	<u>(1,897)</u>	<u>(1,112)</u>
Other	<u>10,654</u>	<u>5,876</u>	<u>(4,778)</u>	<u>13,918</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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$ 31,656	\$ 24,110	\$(7,546)	\$ 43,115
State	-	8,413	8,413	
Other	<u>31,656</u>	<u>32,523</u>	<u>867</u>	<u>43,115</u>
Expenditures				
Public safety	131,819	129,318	2,501	103,696
Capital outlay	-	8,413	(8,413)	-
	<u>131,819</u>	<u>137,731</u>	<u>(5,912)</u>	<u>103,696</u>
Revenues over (under) expenditures	<u>(100,163)</u>	<u>(105,208)</u>	<u>(5,045)</u>	<u>(60,581)</u>
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	102,964	113,195	10,231	63,235
Other	<u>(2,801)</u>	<u>(7,987)</u>	<u>(5,186)</u>	<u>(2,654)</u>
	<u>100,163</u>	<u>105,208</u>	<u>5,045</u>	<u>60,581</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Marine Safety Special Revenue Fund (1200)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 58,410	\$ 56,220	\$(2,190)	\$ 57,856
Expenditures				
Public safety	80,741	71,547	9,194	83,809
Capital outlay	3,815	3,815	-	470
	84,556	75,362	9,194	84,279
	(26,146)	(19,142)	7,004	(26,423)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	1,875	544	(1,331)	61
County appropriations - General Fund	24,271	18,598	(5,673)	26,362
Other	26,146	19,142	(7,004)	26,423
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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 5,898,500	\$6,226,487	\$ 327,987	\$5,473,159
Federal	765,000	886,445	121,445	268,570
Local units	810,807	1,203,814	393,007	476,324
Investment income	130,000	227,972	97,972	163,041
Other	4,000	3,439	(561)	16,652
	<u>7,608,307</u>	<u>8,548,157</u>	<u>939,850</u>	<u>6,397,746</u>
Expenditures				
Highways and streets	8,191,570	8,100,883	90,687	6,392,205
Capital outlay	696,500	568,382	128,118	893,846
	<u>8,888,070</u>	<u>8,669,265</u>	<u>218,805</u>	<u>7,286,051</u>
Revenues over (under) expenditures	<u>(1,279,763)</u>	<u>(121,108)</u>	<u>1,158,655</u>	<u>(888,305)</u>
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	30,000
County appropriations - General Fund	892,000	156,519	(735,481)	325,159
Other	<u>892,000</u>	<u>156,519</u>	<u>(735,481)</u>	<u>355,159</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(387,763)</u>	<u>35,411</u>	<u>423,174</u>	<u>(533,146)</u>
Fund balance (deficit) at beginning of year	<u>2,085,272</u>	<u>2,085,272</u>	-	<u>2,618,418</u>
Fund balance (deficit) at end of year	<u>\$ 1,697,509</u>	<u>\$2,120,683</u>	<u>\$ 423,174</u>	<u>\$2,085,272</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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Recreation	<u>7,642</u>	<u>7,139</u>	<u>503</u>	<u>38,124</u>
Revenues over (under) expenditures	(7,642)	(7,139)	503	(38,124)
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>7,642</u>	<u>7,139</u>	<u>(503)</u>	<u>38,124</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
 Friend of the Court Special Revenue Fund (2150)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$56,000	\$130,570	\$74,570	\$56,000
Charges for services rendered	17,000	18,435	1,435	17,115
Investment income	2,000	3,845	1,845	455
	<u>75,000</u>	<u>152,850</u>	<u>77,850</u>	<u>73,570</u>
Expenditures				
General County government	<u>64,663</u>	<u>58,041</u>	<u>6,622</u>	<u>57,801</u>
Revenues over (under) expenditures	10,337	94,809	84,472	15,769
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(2,834)</u>	<u>(2,811)</u>	<u>23</u>	<u>(2,429)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,503	91,998	84,495	13,340
Fund balance (deficit) at beginning of year	<u>13,340</u>	<u>13,340</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$20,843</u>	<u>\$105,338</u>	<u>\$84,495</u>	<u>\$13,340</u>

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual	(unfavorable)	
Revenues				
Grants				
State	\$1,429,540	\$1,358,596	\$(70,944)	\$1,412,854
Federal	21,106	21,106	-	17,319
Charges for services rendered	344,592	394,702	50,110	302,788
	<u>1,795,238</u>	<u>1,774,404</u>	<u>(20,834)</u>	<u>1,732,961</u>
Expenditures				
Health	2,751,805	2,645,185	106,620	2,692,903
Capital outlay	3,366	2,542	824	13,961
	<u>2,755,171</u>	<u>2,647,727</u>	<u>107,444</u>	<u>2,706,864</u>
Revenues over (under) expenditures	<u>(959,933)</u>	<u>(873,323)</u>	<u>86,610</u>	<u>(973,903)</u>
Other financing sources (uses)				
Operating transfers in (out)	1,021,682	939,919	(81,763)	1,017,790
County appropriations - General Fund	<u>(61,749)</u>	<u>(66,596)</u>	<u>(4,847)</u>	<u>(43,527)</u>
Other	959,933	873,323	(86,610)	974,263
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>753</u>	<u>753</u>	<u>-</u>	<u>360</u>
Fund balance (deficit) at beginning of year				<u>393</u>
Fund balance (deficit) at end of year	\$ <u>753</u>	\$ <u>753</u>	\$ <u>-</u>	\$ <u>753</u>

County of Muskegon
Accommodations Tax Special Revenue Fund (2300)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Contributions from private sources	\$183,740	\$198,326	\$14,586	\$ 183,292
Investment income	3,700	4,540	840	8,781
	<u>187,440</u>	<u>202,866</u>	<u>15,426</u>	<u>192,073</u>
Expenditures				
General County government	217,601	217,071	530	63,732
Revenues over (under) expenditures	(30,161)	(14,205)	15,956	128,341
Other financing sources (uses)				
Operating transfers in (out)	(156)	(159)	(3)	(202,126)
Other				
	(30,317)	(14,364)	15,953	(73,785)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>77,743</u>	<u>77,743</u>	-	<u>151,528</u>
Fund balance (deficit) at beginning of year	\$ 47,426	\$ 63,379	\$15,953	\$ 77,743
Fund balance (deficit) at end of year	=====	=====	=====	=====

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$ 18,522	\$ 18,522	\$ -	\$ 11,478
State	-	-	-	-
Expenditures				
Recreation	36,164	36,164	-	2,038
Capital outlay	36,164	36,164	-	32,729
				<u>34,767</u>
Revenues over (under) expenditures	(17,642)	(17,642)	-	(23,289)
Other financing sources (uses)				
Operating transfers in (out)	17,642	17,642	-	23,289
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
Sewage Facilities Step One Special Revenue Fund (2430)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 14,094	\$ -	\$ (14,094)	\$ -
Federal	188,588	-	(188,588)	-
	202,682	-	(202,682)	-
Expenditures				
Health	202,668	218	202,450	81
	14	(218)	(232)	(81)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)				
Other	(14)	(2)	12	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		(220)	(220)	(81)
Fund balance (deficit) at beginning of year	11,180	11,180	-	11,261
Fund balance (deficit) at end of year	\$ 11,180	\$ 10,960	\$ (220)	\$ 11,180

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, 1985

	1985		Variance -	1984
	Budget	Actual	favorable (unfavorable)	Actual
	\$ -	\$ -	\$ -	\$ -
Revenues				
Expenditures				
Health	25	44	(19)	-
Revenues over (under) expenditures	(25)	(44)	(19)	-
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(25)	(44)	(19)	
Fund balance (deficit) at beginning of year	3,222	3,222	-	3,222
Fund balance (deficit) at end of year	\$3,197	\$3,178	\$(19)	\$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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
Federal	\$1,220,672	\$1,237,974	\$ 17,302	\$1,153,410
Investment income	6,500	8,300	1,800	55,770
Other	<u>1,227,172</u>	<u>1,246,274</u>	<u>19,102</u>	<u>13,500</u>
				<u>1,222,680</u>
Expenditures				
General County government	517,882	510,068	7,814	615,881
Capital outlay	463,625	278,066	185,559	759,273
	<u>981,507</u>	<u>788,134</u>	<u>193,373</u>	<u>1,375,154</u>
Revenues over (under) expenditures	245,665	458,140	212,475	(152,474)
Other financing sources (uses)				
Operating transfers in (out)	<u>(259,400)</u>	<u>(257,133)</u>	<u>2,267</u>	<u>(630,552)</u>
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(13,735)	201,007	214,742	(783,026)
Fund balance (deficit) at beginning of year	<u>39,594</u>	<u>39,594</u>	<u>-</u>	<u>822,620</u>
Fund balance (deficit) at end of year	\$ 25,859	\$ 240,601	\$214,742	\$ 39,594

County of Muskegon
 Budget Stabilization Special Revenue Fund (2570)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
General County government	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	-
General Fund	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	750,000	750,000	-	-
Equity transfer (to) from other funds	-	-	-	750,000
Fund balance (deficit) at end of year	\$750,000	\$750,000	\$ -	\$750,000

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Fines and forfeitures	\$ 6,500	\$ 6,500	\$ -	\$ 6,500
Expenditures				
Public safety	<u>20,900</u>	<u>21,662</u>	<u>(762)</u>	<u>20,901</u>
Revenues over (under) expenditures	(14,400)	(15,162)	(762)	(14,401)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	<u>14,400</u>	<u>15,162</u>	<u>762</u>	<u>14,401</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
Library Special Revenue Fund (2710)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 42,228	\$ 42,228	\$ -	\$ 42,329
Federal	6,655	6,655	-	6,665
Local units	819	889	70	435
Charges for services rendered	10,136	10,249	113	10,227
Contributions from private sources	6,086	3,920	(2,166)	2,097
Fines and forfeitures	238,160	238,400	240	226,769
Other	1,000	1,471	471	972
	<u>305,084</u>	<u>303,812</u>	<u>(1,272)</u>	<u>289,494</u>
Expenditures				
Culture	475,879	478,110	(2,231)	481,753
Capital outlay	-	-	-	1,495
	<u>475,879</u>	<u>478,110</u>	<u>(2,231)</u>	<u>483,248</u>
Revenues over (under) expenditures	<u>(170,795)</u>	<u>(174,298)</u>	<u>(3,503)</u>	<u>(193,754)</u>
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	157,033	160,914	3,881	178,434
Other	13,762	13,724	(38)	14,479
	<u>170,795</u>	<u>174,638</u>	<u>3,843</u>	<u>192,913</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	340	340	(841)
Fund balance (deficit) at beginning of year	<u>990</u>	<u>990</u>	-	<u>1,831</u>
Fund balance (deficit) at end of year	<u>\$ 990</u>	<u>\$ 1,330</u>	<u>\$ 340</u>	<u>\$ 990</u>

County of Muskegon
 SYETP Special Revenue Fund (2742)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$732,343	\$693,424	\$(38,919)	\$696,846
State				
Expenditures				
Welfare	707,812	670,574	37,238	673,753
Revenues over (under) expenditures	24,531	22,850	(1,681)	23,093
Other financing sources (uses)				
Operating transfers in (out)				
Other	(24,531)	(22,850)	1,681	(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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
Local units	-	71,347	71,347	107,000
Investment income	-	12,577	12,577	-
Other	-	83,924	83,924	107,000
Expenditures				
General County government	890,168	65,829	824,339	335,650
Revenues over (under) expenditures	(890,168)	18,095	908,263	(228,650)
Other financing sources (uses)				
Operating transfers in (out)	(50,000)	(47,642)	2,358	(36,047)
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(940,168)	(29,547)	910,621	(264,697)
Fund balance (deficit) at beginning of year	940,168	940,168	-	1,335,132
Equity transfer (to) from other funds	-	-	-	(130,267)
Fund balance (deficit) at end of year	\$ -	\$910,621	\$910,621	\$ 940,168

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$ -	\$ -	\$ -	\$250,000
Local units	-	29,855	29,855	17,573
Investment income	-	29,855	29,855	267,573
Expenditures				
General County government	-	12,090	(12,090)	-
Revenues over (under) expenditures	-	17,765	17,765	267,573
Other financing sources (uses)				
Operating transfers in (out)				
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	17,765	17,765	267,573
Fund balance (deficit) at beginning of year	267,573	267,573	-	-
Fund balance (deficit) at end of year	\$267,573	\$285,338	\$ 17,765	\$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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Investment income	\$ -	\$ 6,450	\$6,450	\$ 6,411
Expenditures				
General County government	-	400	(400)	25,347
Revenues over (under) expenditures	-	6,050	6,050	(18,936)
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	-
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	6,050	6,050	(18,936)
Fund balance (deficit) at beginning of year	99,181	99,181	-	-
Equity transfer (to) from other funds	-	-	-	118,117
Fund balance (deficit) at end of year	\$99,181	\$105,231	\$6,050	\$ 99,181

County of Muskegon
 City of Muskegon EDC-UDAG Special Revenue Fund (2863)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$ -	\$ 30,206	\$ 30,206	\$727,000
Local units	-	107,670	107,670	141,458
Investment income	-	137,876	137,876	868,458
Expenditures				
General County government	-	25,524	(25,524)	12,638
Revenues over (under) expenditures	-	112,352	112,352	855,820
Other financing sources (uses)	-	-	-	-
Operating transfers in (out)	-	-	-	-
Other	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	112,352	112,352	855,820
Fund balance (deficit) at beginning of year	867,970	867,970	-	-
Equity transfer (to) from other funds	-	-	-	12,150
Fund balance (deficit) at end of year	\$867,970	\$980,322	\$112,352	\$867,970

County of Muskegon
Dynatorque Loan Special Revenue Fund (2870)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)
	Budget	Actual	
Revenues			
State	\$250,000	\$250,000	\$ -
Investment income	<u> </u>	<u>11,473</u>	<u>11,473</u>
	<u>250,000</u>	<u>261,473</u>	<u>11,473</u>
Expenditures			
General County government	<u> </u>	<u>3,750</u>	<u>(3,750)</u>
Revenues over (under) expenditures	250,000	257,723	7,723
Other financing sources (uses)			
Operating transfers in (out)	<u> </u>	<u> </u>	<u> </u>
Other	<u> </u>	<u> </u>	<u> </u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	250,000	257,723	7,723
Fund balance (deficit) at beginning of year	<u> </u>	<u> </u>	<u> </u>
Fund balance (deficit) at end of year	<u>\$250,000</u>	<u>\$257,723</u>	<u>\$ 7,723</u>

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$4,929,750	\$4,450,700	\$(479,050)	\$4,358,316
Contributions from private sources				17,234
Investment income	28,000	27,851	(149)	31,344
Other	3,837	4,127	290	2,561
	<u>4,961,587</u>	<u>4,482,678</u>	<u>(478,909)</u>	<u>4,409,455</u>
Expenditures				
Health	4,859,520	4,814,746	44,774	4,679,162
Capital outlay	175,500	174,457	1,043	51,353
	<u>5,035,020</u>	<u>4,989,203</u>	<u>45,817</u>	<u>4,730,515</u>
Revenues over (under) expenditures	<u>(73,433)</u>	<u>(506,525)</u>	<u>(433,092)</u>	<u>(321,060)</u>
Other financing sources (uses)				
Operating transfers in (out)	544,290	548,137	3,847	500,474
County appropriations - General Fund	<u>(164,642)</u>	<u>(164,730)</u>	<u>(88)</u>	<u>(154,381)</u>
Other	<u>379,648</u>	<u>383,407</u>	<u>3,759</u>	<u>346,093</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	306,215	(123,118)	(429,333)	25,033
Fund balance (deficit) at beginning of year	<u>338,848</u>	<u>338,848</u>	-	<u>313,815</u>
Fund balance (deficit) at end of year	<u>\$ 645,063</u>	<u>\$ 215,730</u>	<u>\$(429,333)</u>	<u>\$ 338,848</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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$975,800	\$1,027,528	\$ 51,728	\$923,571
Expenditures				
Health	983,800	<u>1,030,591</u>	<u>(46,791)</u>	<u>927,462</u>
Revenues over (under) expenditures	(8,000)	(3,063)	4,937	(3,891)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	<u>8,000</u>	<u>3,063</u>	<u>(4,937)</u>	<u>3,891</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, 1985

	1985		1984
	Budget	Actual	Actual
			Variance - favorable (unfavorable)
Revenues			
Grants	\$ 323,886	\$ 324,601	\$ 715
State			
Expenditures			
Health	908,204	930,937	(22,733)
Capital outlay	2,000	638	1,362
	910,204	931,575	(21,371)
Revenues over (under) expenditures	(586,318)	(606,974)	(20,656)
Other financing sources (uses)			
Operating transfers in (out)	608,185	629,802	21,617
County appropriations - General Fund	(21,867)	(22,828)	(961)
Other	586,318	606,974	20,656
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -
	=====	=====	=====
		\$ 307,563	833,402
			833,402
			(525,839)
			546,316
			(20,477)
			525,839

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		Actual
Revenues	\$ -	\$ -	\$ -	\$ -
Expenditures				
Welfare	<u>8,097</u>	<u>10,297</u>	<u>(2,200)</u>	<u>6,087</u>
Revenues over (under) expenditures	(8,097)	(10,297)	(2,200)	(6,087)
Other financing sources (uses)				
Operating transfers in (out)				
County appropriations - General Fund	<u>8,097</u>	<u>10,297</u>	<u>2,200</u>	<u>6,087</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
 Veterans Trust Special Revenue Fund (2940)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$90,000	\$85,920	\$(4,080)	\$ 73,451
Expenditures				
Welfare	<u>90,000</u>	<u>85,840</u>	<u>4,160</u>	<u>83,667</u>
Revenues over (under) expenditures	-	80	80	(10,216)
Other financing sources (uses)	-	-	-	-
Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>1,869</u>	<u>1,869</u>	<u>-</u>	<u>12,085</u>
Fund balance (deficit) at beginning of year	\$ 1,869	\$ 1,949	\$ 80	\$ 1,869
Fund balance (deficit) at end of year	=====	=====	=====	=====

County of Muskegon
Muskegon County Economic Development Commission Special Revenue Fund (2960)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
State	\$ 42,565	\$ 36,393	\$ (6,172)	\$ -
Charges for services rendered	21,138	18,383	(2,755)	42,061
Contributions from private sources	75,500	66,000	(9,500)	36,000
	<u>139,203</u>	<u>120,776</u>	<u>(18,427)</u>	<u>78,061</u>
Expenditures				
General County government	240,067	236,262	3,805	188,377
Capital outlay	7,000	6,320	680	349
	<u>247,067</u>	<u>242,582</u>	<u>4,485</u>	<u>188,726</u>
Revenues over (under) expenditures	(107,864)	(121,806)	(13,942)	(110,665)
Other financing sources (uses)				
Operating transfers in (out)				
Other	107,864	121,806	13,942	110,665
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
Jobs Training Partnership Act Special Revenue Fund (2740)

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

Year ended June 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$1,869,307	\$1,849,021	\$(20,286)	\$1,447,335
State	-	-	-	228,042
Federal	-	33	33	-
Other	1,869,307	1,849,054	(20,253)	1,675,377
Expenditures				
Welfare	1,865,768	1,845,880	19,888	1,671,057
Revenues over (under) expenditures	3,539	3,174	(365)	4,320
Other financing sources (uses)				
Operating transfers in (out)				
Other	(3,539)	(3,174)	365	(4,320)
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 June 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$279,398	\$245,001	\$(34,307)	\$52,012
Expenditures				
Welfare	279,398	245,091	34,307	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
Michigan Youth Corp Special Revenue Fund (2743)

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

Year ended June 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$ 3,270	\$3,270	\$ -	\$154,830
State				
Expenditures				
Welfare	<u>3,114</u>	<u>3,075</u>	<u>39</u>	<u>147,977</u>
Revenues over (under) expenditures	156	195	39	6,853
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(156)</u>	<u>(195)</u>	<u>(39)</u>	<u>(6,853)</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
 Older Workers Program Special Revenue Fund (2994)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended June 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$86,388	\$33,748	\$(52,640)	\$22,935
Expenditures				
Welfare	<u>86,388</u>	<u>33,748</u>	<u>52,640</u>	<u>22,935</u>
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, 1985

	1985			
	Budget	Actual	Variance - favorable (unfavorable)	1984 Actual
Revenues				
Grants	\$105,463	\$105,463	\$ -	\$99,144
State				
Expenditures				
Public safety	<u>100,315</u>	<u>100,329</u>	(14)	<u>94,340</u>
Revenues over (under) expenditures	5,148	5,134	(14)	4,804
Other financing sources (uses)				
Operating transfers in (out)	<u>(5,148)</u>	<u>(5,134)</u>	<u>14</u>	<u>(4,804)</u>
Other				
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$ 9,468,211	\$8,740,593	\$(727,618)	\$7,564,829
Federal	5,000	5,000	-	4,065
Charges for services rendered	399,492	400,472	980	377,310
Contributions from private sources	86,000	86,000	-	80,000
Investment income	317,947	326,119	8,172	126,854
Other	-	-	-	6,324
	<u>10,276,650</u>	<u>9,558,184</u>	<u>(718,466)</u>	<u>8,159,382</u>
Expenditures				
Health	10,135,965	9,328,741	807,224	8,169,710
Capital outlay	111,042	154,259	(43,217)	35,402
	<u>10,247,007</u>	<u>9,483,000</u>	<u>764,007</u>	<u>8,205,112</u>
Revenues over (under) expenditures	29,643	75,184	45,541	(45,730)
Other financing sources (uses)				
Operating transfers in (out)	-	-	-	69,657
County appropriations - General Fund	(29,643)	(29,673)	(30)	(25,452)
Other	(29,643)	(29,673)	(30)	44,205
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	45,511	45,511	(1,525)
Fund balance (deficit) at beginning of year	-	-	-	1,525
Equity transfer (to) from other funds	-	2,867	2,867	-
Fund balance (deficit) at end of year	-	\$ 48,378	\$ 48,378	\$ -

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$37,910	\$36,977	\$ (933)	\$26,574
Expenditures				
Health	38,387	37,351	1,036	28,778
Capital outlay	3,360	3,360	-	478
	41,747	40,711	1,036	29,256
	(3,837)	(3,734)	103	(2,682)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)	4,212	4,109	(103)	2,953
County appropriations - General Fund	(375)	(375)	-	(271)
Other	3,837	3,734	(103)	2,682
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
 Whitehall Adult Activity Special Revenue Fund (2224)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended September 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$130,223	\$126,037	\$(4,186)	\$93,457
Other	<u>450</u>	<u>450</u>	-	<u>30</u>
	<u>130,673</u>	<u>126,487</u>	<u>(4,186)</u>	<u>93,487</u>
Expenditures				
Health	127,696	120,650	7,046	91,714
Capital outlay	<u>1,607</u>	<u>1,620</u>	(13)	<u>652</u>
	<u>129,303</u>	<u>122,270</u>	<u>7,033</u>	<u>92,366</u>
Revenues over (under) expenditures	1,370	4,217	2,847	1,121
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(1,370)</u>	<u>(1,350)</u>	20	<u>(1,121)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	2,867	2,867	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	<u>(2,867)</u>	<u>(2,867)</u>	-
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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$161,276	\$161,266	\$ (10)	\$140,383
Investment income	-	-	-	2,080
Other	-	-	-	50
	<u>161,276</u>	<u>161,266</u>	<u>(10)</u>	<u>142,513</u>
Expenditures				
Health	158,783	158,409	374	140,404
Capital outlay	1,238	1,620	(382)	906
	<u>160,021</u>	<u>160,029</u>	<u>(8)</u>	<u>141,310</u>
Revenues over (under) expenditures	1,255	1,237	(18)	1,203
Other financing sources (uses)				
Operating transfers in (out)				
Other	(1,255)	(1,237)	18	(1,203)
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
 Every Woman's Place Special Revenue Fund (2510)
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
 FUND BALANCE - BUDGET AND ACTUAL

Year ended September 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$325,680	\$332,613	\$ 6,933	\$281,248
Contributions from private sources	41,429	49,269	7,840	40,293
	<u>367,109</u>	<u>381,882</u>	<u>14,773</u>	<u>321,541</u>
Expenditures				
Public safety	359,698	392,253	(32,555)	336,921
	7,411	(10,371)	(17,782)	(15,380)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in (out)				
Other	-	<u>11,487</u>	<u>11,487</u>	<u>16,623</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,411	1,116	(6,295)	1,243
Fund balance (deficit) at beginning of year	<u>1,243</u>	<u>1,243</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$ 8,654</u>	<u>\$ 2,359</u>	<u>\$ (6,295)</u>	<u>\$ 1,243</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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$100,000	\$100,000	\$ -	\$69,986
State				
Expenditures				
Public safety	97,835	98,281	(446)	68,346
Capital outlay	<u>97,835</u>	<u>98,281</u>	<u>(446)</u>	<u>68,766</u>
Revenues over (under) expenditures	2,165	1,719	(446)	1,220
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(2,165)</u>	<u>(1,719)</u>	<u>446</u>	<u>(1,220)</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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$289,376	\$219,029	\$(70,347)	\$85,624
Expenditures				
Welfare	<u>289,120</u>	<u>218,911</u>	<u>70,359</u>	<u>81,978</u>
Revenues over (under) expenditures	106	118	12	3,646
Other financing sources (uses)				
Operating transfers in (out)				
Other	<u>(106)</u>	<u>(118)</u>	<u>(12)</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	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$24,265	\$19,998	\$(4,267)	\$10,253
Expenditures				
Welfare	18,165	14,829	3,336	3,909
Capital outlay	6,100	5,169	931	6,344
	<u>24,265</u>	<u>19,998</u>	<u>4,267</u>	<u>10,253</u>
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
Lakefront Trolley Study Special Revenue Fund (2785)

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

Year ended September 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants	\$13,447	\$13,068	\$(379)	\$11,553
State	-	395	395	-
Investment income	<u>13,447</u>	<u>13,463</u>	<u>16</u>	<u>11,553</u>
Expenditures				
Recreation	<u>13,447</u>	<u>13,463</u>	<u>(16)</u>	<u>11,553</u>
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
Coastal Zone Management Special Revenue Fund (2963)
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCE - BUDGET AND ACTUAL

Year ended September 30, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Grants				
State	\$3,360	\$3,360	\$ -	\$3,140
Expenditures				
Recreation	<u>3,360</u>	<u>3,360</u>	-	<u>3,140</u>
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, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Charges for services rendered	\$130,776	\$119,308	\$(11,470)	\$112,579
Investment income	<u> </u>	<u>6,526</u>	<u>6,526</u>	<u>7,570</u>
	<u>130,776</u>	<u>125,832</u>	<u>(4,944)</u>	<u>120,149</u>
Expenditures				
Health	<u>130,711</u>	<u>127,459</u>	<u>3,252</u>	<u>124,231</u>
Revenues over (under) expenditures	65	(1,627)	(1,692)	(4,082)
Other financing sources (uses)				
Operating transfers in (out)	<u>(65)</u>	<u>(18)</u>	<u>47</u>	<u>(70)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(1,645)	(1,645)	(4,152)
Fund balance (deficit) at beginning of year	<u>39,178</u>	<u>39,178</u>	<u>-</u>	<u>43,330</u>
Fund balance (deficit) at end of year	<u>\$ 39,178</u>	<u>\$ 37,533</u>	<u>\$ (1,645)</u>	<u>\$ 39,178</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 BALANCE SHEET
December 31, 1985

ASSETS	Convention Center Debt (3100)	Psychiatric Facility Debt (3140)	Totals	1985	1984
Restricted assets					
Cash	\$528,536	\$ 484	\$529,020	\$529,020	\$553,364
Accounts receivable	<u>22,804</u>	<u>1,587</u>	<u>24,391</u>	<u>24,391</u>	<u>9,731</u>
	\$551,340	\$2,071	\$553,411	\$553,411	\$563,095
	=====	=====	=====	=====	=====
LIABILITIES AND EQUITY					
Fund balance					
Unreserved	\$551,340	\$2,071	\$553,411	\$553,411	\$563,095
Designated for debt service	<u>551,340</u>	<u>2,071</u>	<u>553,411</u>	<u>553,411</u>	<u>563,095</u>
	=====	=====	=====	=====	=====

County of Muskegon
Debt Service Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Year ended December 31, 1985

	Convention Center Debt (3100)	Psychiatric Facility Debt (3140)	Totals	1985	1984
Revenues					
Investment income	\$ 43,915	\$ 2,098	\$ 46,013	\$ 46,013	\$ 12,436
Rentals	-	341,848	341,848	341,848	407,975
	<u>43,915</u>	<u>343,946</u>	<u>387,861</u>	<u>387,861</u>	<u>420,411</u>
Expenditures					
Operations	-	495	495	495	2,820
Other	-	-	-	-	-
Debt service	-	75,000	75,000	75,000	75,000
Principal payments	-	322,050	322,050	322,050	329,550
Interest	-	397,545	397,545	397,545	407,370
	<u>43,915</u>	<u>(53,599)</u>	<u>(9,684)</u>	<u>(9,684)</u>	<u>13,041</u>
Revenues over (under) expenditures					
Other financing sources	-	-	-	-	500,000
Bond proceeds	-	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	43,915	(53,599)	(9,684)	(9,684)	513,041
Fund balance (deficit) at beginning of year	<u>507,425</u>	<u>55,670</u>	<u>563,095</u>	<u>563,095</u>	<u>50,054</u>
Fund balance (deficit) at end of year	<u>\$551,340</u>	<u>\$ 2,071</u>	<u>\$553,411</u>	<u>\$553,411</u>	<u>\$563,095</u>

County of Muskegon
Convention Center Debt Service Fund (3100)

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

Year ended December 31, 1985

	1985		Variance - favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Investment income	\$ 40,000	\$ 43,915	\$3,915	\$ 9,744
Expenditures				
Operations	-	-	-	2,319
Other	-	-	-	7,425
Revenues over (under) expenditures	40,000	43,915	3,915	500,000
Other financing sources	-	-	-	
Bond proceeds	-	-	-	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	40,000	43,915	3,915	507,425
Fund balance (deficit) at beginning of year	507,425	507,425	-	-
Fund balance (deficit) at end of year	\$547,425	\$551,340	\$3,915	\$507,425

County of Muskegon
 Psychiatric Facility Debt Service Fund (3140)

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

Year ended December 31, 1985

	1985		Variance favorable (unfavorable)	1984 Actual
	Budget	Actual		
Revenues				
Investment income	\$ 2,600	\$ 2,098	\$ (502)	\$ 2,692
Rentals	394,950	341,848	(53,102)	407,975
	<u>397,550</u>	<u>343,946</u>	<u>(53,604)</u>	<u>410,667</u>
Expenditures				
Operations	500	495	5	501
Other				
Debt service	75,000	75,000	-	75,000
Principal payments	322,050	322,050	-	329,550
Interest	<u>397,550</u>	<u>397,545</u>	<u>5</u>	<u>405,051</u>
Revenues over (under) expenditures	-	(53,599)	(53,599)	5,616
Other financing sources				
Bond proceeds	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(53,599)	(53,599)	5,616
Fund balance (deficit) at beginning of year	55,670	55,670	-	50,054
Fund balance (deficit) at end of year	\$ 55,670	\$ 2,071	\$ (53,599)	\$ 55,670

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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.

State/County Office Building (4700)--established by appropriation from the County's General Fund for the study of constructing a combined State and County office building.

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, 1985

ASSETS	Convention Center (4100)	Psychiatric Facility (4140)	Wiener Property (4180)	State/County Office Building (4700)
Cash and cash investments	\$119,362	\$70,325	\$23,935	\$10,188
Accounts receivable				
Other	51,699	-	-	-
Due from other funds	-	-	36,016	-
Long-term note receivable	-	-	-	-
	<u>\$171,061</u>	<u>\$70,325</u>	<u>\$59,951</u>	<u>\$10,188</u>
	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE				
Cash overdraft	\$ -	\$ -	\$ -	\$ -
Accounts payable	3,087	-	55,092	10,188
Accrued liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>3,087</u>	<u>-</u>	<u>55,092</u>	<u>10,188</u>
	=====	=====	=====	=====
Fund balance (deficit)	-	-	-	-
Reserve for long-term note receivable				
Unreserved	167,974	-	-	-
Designated	<u>-</u>	<u>70,325</u>	<u>4,859</u>	<u>-</u>
Undesignated	<u>167,974</u>	<u>70,325</u>	<u>4,859</u>	<u>-</u>
	<u>\$171,061</u>	<u>\$70,325</u>	<u>\$59,951</u>	<u>\$10,188</u>
	=====	=====	=====	=====

County of Muskegon
Capital Projects Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

ASSETS	Public	Capital	Totals	
	Improvement (4930)	Improvement (4960)	1985	1984
Cash and cash investments	\$263,816	\$ 95,434	\$ 583,060	\$2,444,120
Accounts receivable				
Other	28,884	-	80,583	53,812
Due from other funds	-	-	36,016	85,556
Long-term note receivable	<u>500,000</u>	<u>300,000</u>	<u>800,000</u>	<u>800,000</u>
	\$792,700	\$395,434	\$1,499,659	\$3,383,488
	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ -	\$ -	\$ 85,556
Accounts payable	-	-	68,367	6,972
Accrued liabilities	-	-	-	140,637
	-	-	<u>68,367</u>	<u>233,165</u>
	\$ -	\$ -	\$ -	\$ -
	=====	=====	=====	=====
Fund balance (deficit)				
Reserve for long-term note receivable	500,000	300,000	800,000	800,000
Unreserved				
Designated	-	110,977	278,951	2,046,726
Undesignated	292,700	(15,543)	352,341	303,597
	<u>792,700</u>	<u>395,434</u>	<u>1,431,292</u>	<u>3,150,323</u>
	\$792,700	\$395,434	\$1,499,659	\$3,383,488
	=====	=====	=====	=====

County of Muskegon
Capital Projects Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year ended December 31, 1985

	Convention Center (4100)	Psychiatric Facility (4140)	Wiener Property (4180)	State/County Office Building (4700)
Revenues				
Investment income	\$ 110,274	\$ -	\$ -	\$ -
Expenditures				
Capital outlay	1,596,411	-	55,962	-
Interest expense	281,275	-	-	-
Other services and charges	<u>1,878,049</u>	<u>235</u>	<u>55,962</u>	<u>15,163</u>
	<u>(1,767,775)</u>	<u>(235)</u>	<u>(55,962)</u>	<u>(15,163)</u>
Revenues over (under) expenditures				
Other financing sources				
Operating transfer (to) from other funds	-	-	60,821	15,163
Other	-	-	-	-
Bond proceeds	<u>-</u>	<u>-</u>	<u>60,821</u>	<u>15,163</u>
	<u>(1,767,775)</u>	<u>(235)</u>	<u>4,859</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>1,935,749</u>	<u>70,560</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at beginning of year	\$ 167,974	\$70,325	\$ 4,859	\$ -
Fund balance (deficit) at end of year	=====	=====	=====	=====

County of Muskegon
Capital Projects Funds

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

Year ended December 31, 1985

	Public Improvement (4930)	Capital Improvement (4960)	Totals
	1985		1984
Revenues			
Investment income	\$ 44,370	-	\$ 78,023
Expenditures			
Capital outlay	-	-	321,086
Interest expense	150	100	26,522
Other services and charges	150	100	16,011
	<u>150</u>	<u>100</u>	<u>348,466</u>
Revenues over (under) expenditures	44,220	(100)	(270,443)
Other financing sources			
Operating transfer (to) from other funds	-	-	85,556
Other	-	-	2,150,000
Bond proceeds	-	-	75,984
	<u>44,220</u>	<u>(100)</u>	<u>1,965,113</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,719,031)		1,965,113
Fund balance (deficit) at beginning of year	748,480	395,534	1,185,210
Fund balance (deficit) at end of year	\$792,700	\$395,434	\$3,150,323
	=====	=====	=====

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SPECIAL ASSESSMENT FUNDS

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

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, 1985

	Muskegon County Sewage Collection and Disposal System No. 1 (8710)	Muskegon County Water Supply System No. 1 (8711-17-18)	Muskegon County Water Supply System No. 2 (8712)
ASSETS			
Cash and cash investments	\$ 39,868	\$ 1,292,153	\$ 281,000
Accounts receivable	2,280	82,989	2,578
Grants receivable	-	-	-
Federal	-	-	-
State	-	-	-
Drain assessments receivable	-	-	-
Current	5,934	-	-
Special assessments receivable	-	-	-
Current	-	200,000	200,000
Deferred	-	4,550,000	2,450,000
	\$192,148	\$ 6,125,142	\$ 2,933,578
	=====	=====	=====

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ 15,937	\$ -
Accounts payable	468	-	-
Accrued liabilities	-	-	-
Bonds payable	150,000	4,750,000	2,650,000
Deferred revenue	-	4,550,000	2,450,000
	468	9,315,937	5,100,000
	318,460	(3,190,795)	(2,166,422)
Fund balance (deficit)	(77,852)	(3,190,795)	(2,166,422)
	\$192,148	\$ 6,125,142	\$ 2,933,578
	=====	=====	=====

County of Muskegon
Special Assessment Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

ASSETS	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)
Cash and cash investments	\$ 399,915	\$ 369,445	\$49,608	\$ 24,083	\$ 79,424
Accounts receivable	23,610	21,713	2,701	1,675	95,172
Grants receivable	-	-	-	-	-
Federal	-	-	-	-	-
State	-	-	-	-	-
Drain assessments receivable	-	-	-	-	-
Current	-	-	-	-	-
Special assessments receivable	50,000	50,000	-	25,000	10,000
Current	1,800,000	800,000	-	325,000	1,070,000
Deferred	\$ 2,273,525	\$1,241,158	\$52,309	\$ 375,758	\$1,254,596
	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE					
Cash overdraft	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	-	-	-	-	-
Accrued liabilities	1,850,000	850,000	-	350,000	1,080,000
Bonds payable	1,800,000	800,000	-	325,000	1,076,957
Deferred revenue	3,650,000	1,650,000	-	675,000	2,156,957
	(1,376,475)	(408,842)	52,309	(299,242)	(902,361)
Fund balance (deficit)	\$ 2,273,525	\$1,241,158	\$52,309	\$ 375,758	\$1,254,596
	=====	=====	=====	=====	=====

County of Muskegon
Special Assessment Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

	Muskegon County Sewage Collection and Disposal System No. 1 Series IV (8835)	City of Muskegon Extension (8838)	1985	1984
ASSETS				
Cash and cash investments	\$ 1,059,942	\$ 931,288	\$ 6,044,474	\$ 5,899,307
Accounts receivable	62,843	63,388	453,384	385,796
Grants receivable	-	1,775	1,775	48,930
Federal State	-	266	266	105,903
Drain assessments receivable	-	-	5,934	5,934
Current				
Special assessments receivable	600,000	50,000	1,710,000	1,780,000
Current	5,550,000	1,350,000	30,455,000	31,965,000
Deferred	\$ 7,272,785	\$ 2,396,717	\$ 38,670,833	\$ 40,190,870
	=====	=====	=====	=====

LIABILITIES AND FUND BALANCE

Cash overdraft	\$ -	\$ -	\$ 15,937	\$ -
Accounts payable	4,014	680	5,162	187,611
Accrued liabilities	-	20,517	20,517	21,332
Bonds payable	6,150,000	1,400,000	32,165,000	33,945,000
Deferred revenue	5,550,000	1,350,000	30,461,957	31,965,000
	11,704,014	2,771,197	62,668,573	66,118,943
	(4,431,229)	(374,480)	(23,997,740)	(25,928,073)
Fund balance (deficit)	\$ 7,272,785	\$ 2,396,717	\$ 38,670,833	\$ 40,190,870
	=====	=====	=====	=====

County of Muskegon
Special Assessment Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

Year ended December 31, 1985

	Drain Fund (8010)	Muskegon County Sewage Collection and Disposal System No. 1 (8710)	Muskegon County Water Supply System No. 1 (8711-17-18)	Muskegon County Water Supply System No. 2 (8712)
Revenues				
Grants in aid of construction				
Federal	-	-	-	-
State	86,880	30,000	200,000	200,000
Special assessments	28,749	3,522	117,534	2,156
Investment income	-	-	5,158	-
Other	<u>115,629</u>	<u>33,522</u>	<u>322,692</u>	<u>202,156</u>
	\$ -	\$ -	\$ -	\$ -
Expenditures				
Engineering and construction costs				
Other	127,747	201	119,324	-
	<u>127,747</u>	<u>201</u>	<u>124,240</u>	<u>5,350</u>
	(12,118)	33,321	198,452	196,806
Revenues over (under) expenditures	<u>7,000</u>	-	-	-
Operating transfers (to) from other funds	(5,118)	33,321	198,452	196,806
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	<u>323,578</u>	<u>(111,173)</u>	<u>(3,389,247)</u>	<u>(2,363,228)</u>
Fund balance (deficit) at beginning of year	\$318,460	\$ (77,852)	\$(3,190,795)	\$(2,166,422)
Fund balance (deficit) at end of year	=====	=====	=====	=====

County of Muskegon
Special Assessment Funds

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

Year ended December 31, 1985

	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	-	-	-	-	-
State	-	-	-	-	-
Special assessments	50,000	50,000	-	25,000	-
Investment income	35,157	32,448	4,394	2,149	15,634
Other	<u>85,157</u>	<u>82,448</u>	<u>4,394</u>	<u>27,149</u>	<u>15,634</u>
Expenditures					
Engineering and construction costs					
Other	150	150	150	212	-
	<u>150</u>	<u>150</u>	<u>150</u>	<u>212</u>	<u>55,914</u>
Revenues over (under) expenditures	85,007	82,298	4,244	26,937	(40,280)
Operating transfers (to) from other funds	-	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	85,007	82,298	4,244	26,937	(40,280)
Fund balance (deficit) at beginning of year	<u>(1,461,482)</u>	<u>(491,140)</u>	<u>48,065</u>	<u>(326,179)</u>	<u>(862,081)</u>
Fund balance (deficit) at end of year	<u>\$(1,376,475)</u>	<u>\$(408,842)</u>	<u>\$52,309</u>	<u>\$(299,242)</u>	<u>\$(902,361)</u>

County of Muskegon
Special Assessment Funds

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

Year ended December 31, 1985

	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)
Revenues				
Grants in aid of construction				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Special assessments	20,000	100,000	300,000	75,000
Investment income	-	74,391	11,530	9,022
Other	-	-	-	-
	<u>20,000</u>	<u>174,391</u>	<u>311,530</u>	<u>84,022</u>
Expenditures				
Engineering and construction costs				
Other	1,061	1,229	31,248	953
	<u>1,061</u>	<u>1,229</u>	<u>31,248</u>	<u>953</u>
Revenues over (under) expenditures	18,939	173,162	280,282	83,069
Operating transfers (to) from other funds	-	-	-	-
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	18,939	173,162	280,282	83,069
Fund balance (deficit) at beginning of year	(233,939)	(786,228)	(8,352,956)	(2,323,140)
Fund balance (deficit) at end of year	<u>\$(215,000)</u>	<u>\$(613,066)</u>	<u>\$(8,072,674)</u>	<u>\$(2,240,071)</u>

County of Muskegon
Special Assessment Funds

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

Year ended December 31, 1985

	Muskegon County Sewage Collection and Disposal System No. 1 Series IV (8835)	City of Muskegon Extension (8838)	Totals	1985	1984
Revenues					
Grants in aid of construction					
Federal	\$ -	\$ 233,404		\$ 233,404	\$ 1,508,034
State	10,667	111,729		122,396	-
Special assessments	600,000	50,000		1,786,880	1,906,390
Investment income	91,696	88,499		516,881	599,441
Other	703,181	-		5,976	234,840
		<u>483,632</u>		<u>2,665,537</u>	<u>4,248,705</u>
Expenditures					
Engineering and construction costs	(1,609)	391,345		540,308	2,722,066
Other	-	3,863		201,896	339,288
	<u>(1,609)</u>	<u>395,208</u>		<u>742,204</u>	<u>3,061,354</u>
Revenues over (under) expenditures	704,790	88,424		1,923,333	1,187,351
Operating transfers (to) from other funds	-	-		7,000	7,290
REVENUES OVER (UNDER) EXPENDITURES AND OPERATING TRANSFERS	704,790	88,424		1,930,333	1,194,641
Fund balance (deficit) at beginning of year	<u>(5,136,019)</u>	<u>(462,904)</u>		<u>(25,928,073)</u>	<u>(27,122,714)</u>
Fund balance (deficit) at end of year	<u>\$(4,431,229)</u>	<u>\$(374,480)</u>		<u>\$(23,997,740)</u>	<u>\$(25,928,073)</u>

ENTERPRISE FUNDS

Solid Waste Management (5710)--to record the revenues received from and the expenses 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 expenses made for, the disposal of fly ash. Monies for the operation of this fund are provided by charges to Consumers Power for services.

Wastewater Transfer Station (5712)--to record the revenues received from and the expenses made for the disposal of solid waste. Monies for the operation of this fund are provided by charges to all users.

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, 1985

	Solid Waste Management (5710)	Fly Ash Program (5711)	Wastewater Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
CURRENT ASSETS					
Cash and cash investments	\$ 105,709	\$ 279,312	\$21,546	\$ -	\$ 281,964
Accounts receivable	34,481	29,294	22,572	36,384	138,659
Inventories	-	-	2,217	-	-
Prepaid expenses	-	35,000	-	23,039	-
Due from other funds	-	-	-	-	-
Restricted assets available for debt service	-	-	-	-	-
Total current assets	140,190	343,606	46,335	59,423	420,623
PROPERTY AND EQUIPMENT - AT COST					
In service					
Land	-	-	-	2,311,720	-
Land improvements	492,252	25,784	-	2,411,566	-
Lagoons	-	-	-	-	-
Buildings	3,096	3,096	-	1,917,896	-
Machinery and equipment	180,068	194,864	575	471,509	1,617,573
Wastewater collection and distribution system	-	-	-	-	-
Capitalized interest and engineering costs	18,195	-	-	-	-
Less accumulated depreciation	693,611	223,744	575	7,112,691	1,617,573
	(402,458)	(113,841)	-	(3,273,483)	(1,104,678)
	291,153	109,903	575	3,839,208	512,895
Construction in progress	291,153	109,903	575	3,839,208	512,895
RESTRICTED ASSETS	-	-	-	-	-
OTHER ASSETS	-	-	-	-	-
	\$ 431,343	\$ 453,509	\$46,910	\$ 3,898,631	\$ 933,518
	=====	=====	=====	=====	=====

County of Muskegon
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

LIABILITIES AND EQUITY

CURRENT LIABILITIES

Cash overdraft
Current portion of long-term debt
Accounts payable
Advances payable
Due to other funds
Accrued liabilities

Total current liabilities

LONG-TERM DEBT

DEFERRED REVENUE

CONTRIBUTIONS IN AID OF CONSTRUCTION

Capital contributed
Less - accumulated amortization

RETAINED EARNINGS (DEFICIT)

Reserved
Unreserved

	Solid Waste Management (5710)	Fly Ash Program (5711)	Wastewater Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
	\$ -	\$ -	\$ -	\$ 75,724	\$ -
	-	16,527	-	-	-
	7,635	1,118	2,063	21,118	60,912
	-	-	-	-	209,808
	-	-	35,000	-	-
	6,915	9,110	1,701	29,926	51,637
	<u>14,550</u>	<u>26,755</u>	<u>38,764</u>	<u>126,768</u>	<u>322,357</u>
	-	58,066	-	-	-
	-	341,113	-	-	-
	-	-	-	6,899,937	1,715,502
	-	-	-	(3,134,341)	(1,104,341)
	-	-	-	<u>3,765,596</u>	<u>611,161</u>
	-	27,575	-	-	-
	416,793	-	8,146	6,267	-
	<u>416,793</u>	<u>27,575</u>	<u>8,146</u>	<u>6,267</u>	-
	\$431,343	\$453,509	\$46,910	\$ 3,898,631	\$ 933,518

County of Muskegon
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

ASSETS	Muskegon County Wastewater Management System - Number One (5920)		Totals	
	Northside Water (5910)	1985	1984	
CURRENT ASSETS		\$	\$	\$
Cash and cash investments	\$188,313	4,091,336	3,408,760	
Accounts receivable	10,245	1,449,809	1,401,061	
Inventories	-	677,568	680,703	
Prepaid expenses	-	23,039	52,938	
Due from other funds	-	548,670	113,670	
Restricted assets available for debt service	-	1,244,692	1,044,771	
Total current assets	198,558	8,035,114	6,701,903	
PROPERTY AND EQUIPMENT - AT COST				
In service				
Land	-	9,016,345	8,995,609	
Land improvements	-	5,797,067	4,969,523	
Lagoons	-	9,517,671	9,517,671	
Buildings	-	6,602,438	5,033,526	
Machinery and equipment	-	5,724,555	5,500,263	
Wastewater collection and distribution system	-	19,505,760	19,144,169	
Capitalized interest and engineering costs	-	3,409,468	3,404,773	
Less accumulated depreciation	-	59,573,304	56,565,534	
	-	(19,760,710)	(18,221,518)	
Construction in progress	-	39,812,594	38,344,016	
	-	1,285,521	2,483,097	
	-	41,098,115	40,827,113	
RESTRICTED ASSETS		1,409,388	1,394,337	
OTHER ASSETS		44,340	57,983	
	\$198,558	\$50,586,957	\$48,981,336	

County of Muskegon
Enterprise Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

	LIABILITIES AND EQUITY		Totals	
	1985	1984	1985	1984
CURRENT LIABILITIES				
Cash overdraft	\$ -	\$ -	\$ 75,724	\$ 98,963
Current portion of long-term debt	-	1,033,153	1,049,680	943,036
Accounts payable	52	298,539	391,437	325,781
Advances payable	-	-	209,808	217,410
Due to other funds	-	699,708	734,708	324,958
Accrued liabilities	171	1,213,591	1,313,051	809,386
Total current liabilities	223	3,244,991	3,774,408	2,719,534
LONG-TERM DEBT	-	12,991,090	13,049,156	13,875,527
DEFERRED REVENUE	-	-	341,113	334,616
CONTRIBUTIONS IN AID OF CONSTRUCTION				
Capital contributed	-	37,086,546	45,701,985	44,806,370
Less - accumulated amortization	-	(14,144,232)	(18,382,914)	(17,075,531)
	-	22,942,314	27,319,071	27,730,839
RETAINED EARNINGS (DEFICIT)				
Reserved	-	1,651,538	1,679,113	1,672,346
Unreserved	198,335	3,794,555	4,424,096	2,648,474
	198,335	5,446,093	6,103,209	4,320,820
	\$198,558	\$ 44,624,488	\$ 50,586,957	\$ 48,981,336

Note 6

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF OPERATIONS

Year ended December 31, 1985

	Solid Waste Management (5710)	Fly Ash Program (5711)	Wastewater Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Operating revenues	\$321,666	\$ 73,377	\$59,093	\$ 478,542	\$ 222,228
Charges for services	-	-	-	-	-
Farm sales	<u>321,666</u>	<u>73,377</u>	<u>59,093</u>	<u>478,542</u>	<u>222,228</u>
Operating expenses	60,529	54,821	14,520	282,586	494,239
Salaries and fringe benefits	74,867	17,312	35,896	294,671	552,396
Supplies and other operating expenses	41,839	20,762	-	154,607	298,437
Depreciation and amortization	<u>177,235</u>	<u>92,895</u>	<u>50,416</u>	<u>731,864</u>	<u>1,345,072</u>
Operating income (loss)	<u>144,431</u>	<u>(19,518)</u>	<u>8,677</u>	<u>(253,322)</u>	<u>(1,122,844)</u>
Other income (expenses)	-	-	-	-	863,058
Operating subsidies	-	-	-	-	-
User fees for debt service	7,233	22,426	526	(4,840)	-
Interest	-	(140)	-	(1,331)	11,878
Other (net)	<u>7,233</u>	<u>22,286</u>	<u>526</u>	<u>(6,171)</u>	<u>874,936</u>
Net income (loss) before operating transfers	151,664	2,768	9,203	(259,493)	(247,908)
Operating transfers (to) from other funds	<u>(3,253)</u>	<u>(2,768)</u>	<u>(1,057)</u>	<u>113,564</u>	<u>(50,529)</u>
NET INCOME (LOSS)	148,411	-	8,146	(145,929)	(298,437)
Capital contributions to contributions in aid of construction	-	-	-	-	-
Transfer of depreciation and amortization to contributions in aid of construction	-	-	-	145,914	298,437
Net income (loss) transferred to retained earnings	<u>\$148,411</u>	<u>\$ -</u>	<u>\$ 8,146</u>	<u>\$ (15)</u>	<u>\$ -</u>

County of Muskegon
Enterprise Funds

COMBINING STATEMENTS OF OPERATIONS - CONTINUED

Year ended December 31, 1985

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals
	1985	1984	1985
Operating revenues			
Charges for services	\$53,147	\$4,445,331	\$ 5,729,099
Farm sales	<u>53,147</u>	<u>756,183</u>	<u>506,978</u>
			<u>6,236,077</u>
Operating expenses			
Salaries and fringe benefits	7,463	1,385,527	2,289,685
Supplies and other operating expenses	15,980	2,524,370	3,718,733
Depreciation and amortization	<u>23,443</u>	<u>1,183,086</u>	<u>2,259,050</u>
			<u>8,240,164</u>
Operating income (loss)	<u>29,704</u>	<u>108,531</u>	<u>(1,104,341)</u>
Other income (expenses)			
Operating subsidies	-	17,500	792,131
User fees for debt service	-	1,322,891	1,384,873
Interest	16,226	(591,487)	(684,311)
Other (net)	<u>8,300</u>	<u>686,360</u>	<u>201,096</u>
			<u>1,693,789</u>
Net income (loss) before operating transfers	54,230	1,543,795	1,254,259
Operating transfers (to) from other funds	<u>(253)</u>	<u>(63,457)</u>	<u>(7,753)</u>
NET INCOME (LOSS)	53,977	1,480,338	1,246,506
			<u>(310,477)</u>
Capital contributions to contributions in aid of construction			
Transfer of depreciation and amortization to contributions in aid of construction	-	(875,000)	(300,000)
			<u>2,055,155</u>
Net income (loss) transferred to retained earnings	<u>\$53,977</u>	<u>\$1,571,870</u>	<u>\$ 1,444,678</u>

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF RETAINED EARNINGS AND
CONTRIBUTIONS IN AID OF CONSTRUCTION

Year ended December 31, 1985

	Solid Waste Management (5710)	Fly Ash Program (5711)	Wastewater Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Retained earnings (deficit) at beginning of year	\$268,382	\$27,575	\$ -	\$ 6,282	\$ -
Net income (loss) transferred to retained earnings	148,411	-	8,146	(15)	-
Retained earnings (deficit) at end of year	\$416,793	\$27,575	\$8,146	\$ 6,267	\$ -
	=====	=====	=====	=====	=====
STATEMENTS OF CONTRIBUTIONS IN AID OF CONSTRUCTION					
Contributions in aid of construction at beginning of year	\$ -	\$ -	\$ -	\$3,916,438	\$ 909,598
Current year contributions	-	-	-	-	-
Retirements - net Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	-	-	(4,928)	-
Contributions in aid of construction at end of year	\$ -	\$ -	\$ -	(145,914)	(298,437)
	=====	=====	=====	=====	=====
	\$ -	\$ -	\$ -	\$3,765,596	\$ 611,161
	=====	=====	=====	=====	=====

County of Muskegon
Enterprise Funds

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

Year ended December 31, 1985

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals 1985	Totals 1984
Retained earnings (deficit) at beginning of year	\$144,358	\$ 3,874,223	\$ 4,320,820	\$ 2,876,142
Net income (loss) transferred to retained earnings	<u>53,977</u>	<u>1,571,870</u>	<u>1,782,389</u>	<u>1,444,678</u>
Retained earnings (deficit) at end of year	\$198,335 =====	\$ 5,446,093 =====	\$ 6,103,209 =====	\$ 4,320,820 =====

STATEMENTS OF CONTRIBUTIONS IN
AID OF CONSTRUCTION

Contributions in aid of construction at beginning of year	\$ -	\$22,904,803	\$27,730,839	\$27,930,577
Current year contributions	-	1,004,043	1,004,043	1,886,219
Retirements - net Depreciation and amortization on fixed assets acquired through contributions in aid of construction	-	-	(4,928)	(30,802)
Contributions in aid of construction at end of year	-	<u>(966,532)</u>	<u>(1,410,883)</u>	<u>(2,055,155)</u>
	\$ - =====	\$22,942,314 =====	\$27,319,071 =====	\$27,730,839 =====

County of Muskegon
Enterprise Funds
COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1985

	Solid Waste Management (5710)	Fly Ash Program (5711)	Wastewater Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Sources of working capital					
From operations					
Net income (loss) for the year	\$ 148,411	\$ -	\$ 8,146	\$(145,929)	\$(298,437)
Charges to operations not using working capital					
Depreciation and amortization	<u>41,839</u>	<u>20,762</u>	-	<u>154,607</u>	<u>298,437</u>
Working capital provided from (used for) operations	190,250	20,762	8,146	8,678	-
Contributions and transfers in aid of construction	-	-	-	-	-
Retirement (transfer) of property and equipment	-	76,911	-	2,505	-
Increase in deferred revenue	-	<u>58,060</u>	-	-	-
Increase in long-term debt	-	-	-	-	-
Total working capital provided	<u>190,250</u>	<u>155,739</u>	<u>8,146</u>	<u>11,183</u>	-
Applications of working capital					
Additions to property and equipment	142,398	77,057	575	2,899	-
Increase in restricted assets	-	-	-	-	-
Decrease in long-term debt	-	-	-	-	-
Decrease in deferred revenue	-	-	-	-	-
Total working capital used	<u>142,398</u>	<u>77,057</u>	<u>575</u>	<u>2,899</u>	-
INCREASE (DECREASE) IN WORKING CAPITAL	<u>\$ 47,852</u>	<u>\$ 78,682</u>	<u>\$ 7,571</u>	<u>\$ 8,284</u>	<u>\$ -</u>

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1985

	Solid Waste Management (5710)	Fly Ash Program (5711)	Wastewater Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Changes in components of working capital					
Increase (decrease) in current assets					
Cash and cash investments	\$105,709	\$ 78,009	\$ 21,546	\$ -	\$ 96,346
Accounts receivable	(12,492)	(14,452)	22,572	(9,977)	(18,497)
Inventories	(50,973)	-	2,217	-	-
Prepaid expenses	-	-	-	19,456	(45,986)
Due from other funds	-	35,000	-	-	-
Restricted assets available for debt service	-	-	-	-	-
	<u>42,244</u>	<u>98,557</u>	<u>46,335</u>	<u>9,479</u>	<u>31,863</u>
(Increase) decrease in current liabilities					
Cash overdraft	13,409	-	-	9,830	-
Current portion of long-term debt	-	(16,527)	-	-	-
Accounts payable	(7,253)	(1,118)	(2,063)	(6,391)	(34,398)
Due to other funds	-	-	(35,000)	-	-
Advances payable	-	-	-	-	7,602
Accrued liabilities	(548)	(2,230)	(1,701)	(4,634)	(5,067)
	<u>5,608</u>	<u>(19,875)</u>	<u>(38,764)</u>	<u>(1,195)</u>	<u>(31,863)</u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$ 47,852	\$ 78,682	\$ 7,571	\$ 8,284	\$ -

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1985

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals	1985	1984
Sources of working capital					
From operations					
Net income (loss) for the year	\$53,977	\$1,480,338		\$1,246,506	\$ (310,477)
Charges to operations not using working capital	-	1,183,086		1,698,731	2,259,050
Depreciation and amortization	-	-		-	-
Working capital provided from (used for) operations	53,977	2,663,424		2,945,237	1,948,573
Contributions and transfers in aid of construction	-	-		-	1,683,488
Retirement (transfer) of property and equipment	-	140,799		143,304	149,073
Increase in deferred revenue	-	-		76,911	171,031
Increase in long-term debt	-	-		58,066	-
Total working capital provided	53,977	2,804,223		3,223,518	3,952,165
Additions of working capital					
Additions to property and equipment	-	1,752,351		1,975,280	2,429,640
Increase in restricted assets	-	15,050		15,050	96,450
Decrease in long-term debt	-	884,437		884,437	781,833
Decrease in deferred revenue	-	70,414		70,414	-
Contribution and transfers in aid of construction	-	-		-	-
Total working capital used	-	2,722,252		2,945,181	3,307,923
INCREASE (DECREASE) IN WORKING CAPITAL	\$53,977	\$ 81,971		\$ 278,337	\$ 644,242

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION -
CONTINUED

Year ended December 31, 1985

	Northside Water (5910)	Muskegon County Wastewater Management System - Number One (5920)	Totals	1985	1984
Changes in components of working capital					
Increase (decrease) in current assets					
Cash and cash investments	\$51,705	\$ 329,261	\$	\$ 682,576	\$ 975,904
Accounts receivable	2,346	79,248		48,748	(723,845)
Inventories	-	45,621		(3,135)	494,542
Prepaid expenses	-	(3,369)		(29,899)	(1,847)
Due from other funds	-	400,000		435,000	113,670
Restricted assets available for debt service	-	199,921		199,921	226,500
	<u>54,051</u>	<u>1,050,682</u>		<u>1,333,211</u>	<u>1,084,924</u>
(Increase) decrease in current liabilities					
Cash overdraft	-	-		23,239	179,666
Current portion of long-term debt	-	(90,117)		(106,644)	(138,599)
Accounts payable	(52)	(14,381)		(65,656)	(138,469)
Due to other funds	-	(374,750)		(409,750)	(324,958)
Advances payable	-	-		7,602	(12,394)
Accrued liabilities	(22)	(489,463)		(503,665)	(5,928)
	<u>(74)</u>	<u>(968,711)</u>		<u>(1,054,874)</u>	<u>(440,682)</u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$53,977	\$ 81,971		\$ 278,337	\$ 644,242

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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 (6170, 6171, 6172, 6173, 6174, 6185)--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, 1985

		1980	1981	1982	1983	1984	1985
	Drain Revolving (6010)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)	Delinquent Tax Revolving (6185)
ASSETS							
CURRENT ASSETS							
Cash and cash investments	\$21,500	\$ -	\$1,629,120	\$3,778,227	\$3,254,176	\$ 5,841,752	\$ 6,822
Accounts receivable	-	-	179,169	264,051	227,791	163,173	-
Current portion of delinquent taxes receivable	-	-	-	632,751	2,418,568	2,590,899	(6,553)
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	226,445	628,828	362,726	-
Due from other funds	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Inventories	-	-	-	-	-	-	-
Deferred expense	-	-	-	68,999	-	-	-
Restricted assets available for debt service	-	-	-	-	-	-	-
	<u>21,500</u>	<u>1,808,289</u>	<u>4,970,473</u>	<u>6,529,363</u>	<u>8,958,550</u>	<u>269</u>	<u>269</u>
PROPERTY AND EQUIPMENT - AT COST							
Machinery and equipment	-	-	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-	-	-
	-	-	-	-	-	-	-
DELINQUENT TAXES RECEIVABLE							
	-	-	-	-	806,190	3,166,654	-
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES							
	-	-	-	-	209,609	443,331	-
LONG-TERM NOTE RECEIVABLE							
	<u>\$21,500</u>	<u>\$1,808,289</u>	<u>\$4,970,473</u>	<u>\$7,545,162</u>	<u>\$12,568,535</u>	<u>\$ 269</u>	<u>269</u>

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

	1980	1981	1982	1983	1984	1985
	Drain Revolving (6010)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6174)	Delinquent Tax Revolving (6185)
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Current portion of tax anticipation notes payable	\$ -	\$ -	\$ 2,950,000	\$ 3,600,000	\$ 4,500,000	\$ -
Current portion of notes payable	-	-	-	-	-	-
Accounts payable	-	-	99,563	-	495,000	-
Accrued interest payable	-	-	-	-	-	-
Accrued insurance claims	-	-	68,999	-	-	-
Due to other funds	-	-	-	-	-	-
Total current liabilities	-	-	3,118,562	3,600,000	4,995,000	-
LONG-TERM DEBT						
Tax anticipation notes payable	21,500	-	-	2,800,000	6,500,000	-
Advances from General Fund	-	-	-	-	-	-
Notes payable	21,500	-	-	2,800,000	6,500,000	-
RETAINED EARNINGS						
Reserved	-	1,808,289	1,851,911	1,145,162	1,073,535	269
Unreserved	-	1,808,289	1,851,911	1,145,162	1,073,535	269
	\$ 21,500	\$ 1,808,289	\$ 4,970,473	\$ 7,545,162	\$ 12,568,535	\$ 269

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals	
				1985	1984
ASSETS					
CURRENT ASSETS					
Cash and cash investments	\$14,375	\$ 91,578	\$2,720,872	\$17,358,422	\$15,260,107
Accounts receivable	1,960	4,758	170,121	1,011,023	1,260,615
Current portion of delinquent taxes receivable	-	-	-	5,635,665	6,135,837
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	1,217,999	1,311,157
Due from other funds	1,822	-	69,065	70,887	268,989
Prepaid expenses	-	120,872	95,888	216,760	146,939
Inventories	29,214	-	-	29,214	32,068
Deferred expense	-	-	-	68,999	68,999
Restricted assets available for debt service	-	-	-	-	1,000,000
Total current assets	<u>47,371</u>	<u>217,208</u>	<u>3,055,946</u>	<u>25,608,969</u>	<u>25,484,721</u>
PROPERTY AND EQUIPMENT - AT COST					
Machinery and equipment	-	756,263	-	756,263	564,280
Less accumulated depreciation	-	(146,065)	-	(146,065)	(41,022)
	-	<u>610,198</u>	-	<u>610,198</u>	<u>523,258</u>
DELINQUENT TAXES RECEIVABLE	-	-	-	3,972,844	3,678,005
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	-	652,940	672,244
LONG-TERM NOTE RECEIVABLE	-	-	200,000	200,000	200,000
	<u>\$47,371</u>	<u>\$ 827,406</u>	<u>\$3,255,946</u>	<u>\$31,044,951</u>	<u>\$30,558,228</u>

County of Muskegon
Internal Service Funds

COMBINING BALANCE SHEET - CONTINUED

December 31, 1985

LIABILITIES AND EQUITY	Central Stores	Equipment	Insurance	Totals
	(6330)	Revolving (6660)	(6770)	1985 1984
CURRENT LIABILITIES				
Current portion of tax anticipation notes payable	\$ -	\$ -	\$ -	\$11,050,000
Current portion of notes payable	-	81,428	-	81,428
Accounts payable	9,659	2,307	247,877	259,843
Accrued interest payable	-	-	-	429,890
Accrued insurance claims	-	-	221,429	1,070,437
Due to other funds	-	-	-	268,167
				<u>268,999</u>
Total current liabilities	<u>9,659</u>	<u>83,735</u>	<u>469,306</u>	<u>12,276,262</u>
LONG-TERM DEBT				
Tax anticipation notes payable	-	-	-	9,300,000
Advances from General Fund	30,000	217,118	-	268,618
Notes payable	-	379,998	-	379,998
	<u>30,000</u>	<u>597,116</u>	<u>-</u>	<u>9,948,616</u>
RETAINED EARNINGS				
Reserved	-	146,555	200,000	346,555
Unreserved	7,712	-	2,586,640	8,473,518
	<u>7,712</u>	<u>146,555</u>	<u>2,786,640</u>	<u>8,820,073</u>
	<u>\$47,371</u>	<u>\$827,406</u>	<u>\$3,255,946</u>	<u>\$31,044,951</u>
				<u>\$30,558,228</u>

County of Muskegon
Internal Service Funds

COMBINING STATEMENTS OF REVENUES, EXPENSES
AND OPERATING TRANSFERS

Year ended December 31, 1985

	1980	1981	1982	1983	1984	1985
	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)	Delinquent Tax Revolving (6185)
Operating revenues						
Interest and penalties on delinquent taxes	\$ -	\$ 12,182	\$ 184,344	\$ 552,794	\$ 1,168,534	\$ 269
Intragovernmental revenues	-	-	-	-	-	-
Other	-	<u>3,715</u> <u>15,897</u>	<u>21,621</u> <u>205,965</u>	<u>2,140</u> <u>554,934</u>	<u>-</u> <u>1,168,534</u>	<u>-</u> <u>269</u>
Operating expenses						
Salaries and fringes	-	-	-	-	-	-
Supplies and other operating expenses	-	3,255	2,756	3,100	15,442	-
Cost of materials used	-	-	-	-	-	-
Insurance benefits and claims	-	-	-	-	-	-
Insurance premiums	-	166,398	351,156	695,290	364,833	-
Interest expense	-	-	-	-	-	-
Depreciation	-	<u>169,653</u>	<u>353,912</u>	<u>698,390</u>	<u>380,275</u>	<u>-</u>
Operating income (loss)	-	(153,756)	(147,947)	(143,456)	788,259	269
Operating transfers (to) from other funds	-	-	-	-	-	-
Investment income	-	<u>299,626</u>	<u>407,141</u>	<u>377,086</u>	<u>285,141</u>	<u>-</u>
NET INCOME (LOSS)	\$ -	\$ 145,870	\$ 259,194	\$ 233,630	\$ 1,073,400	\$ 269

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF REVENUES, EXPENSES
AND OPERATING TRANSFERS - CONTINUED

Year ended December 31, 1985

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	1985	Totals 1984
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ -	\$ -	\$1,918,123	\$1,991,253
Intragovernmental revenues	175,898	236,397	2,202,303	2,614,588	3,420,143
Other	<u>175,898</u>	<u>236,397</u>	<u>140,363</u>	167,839	173,731
			<u>2,342,666</u>	<u>4,700,560</u>	<u>5,585,127</u>
Operating expenses					
Salaries and fringes	-	4,068	79,433	83,501	80,324
Supplies and other operating expenses	2,175	6,916	55,681	89,325	66,926
Cost of materials used	173,140	98,015	-	271,155	272,309
Insurance benefits and claims	-	-	433,095	433,095	390,025
Insurance premiums	-	-	2,479,397	2,479,397	3,291,341
Interest expense	-	21,649	-	1,589,326	2,072,129
Depreciation	<u>175,315</u>	<u>235,691</u>	<u>3,047,606</u>	<u>5,060,842</u>	<u>39,788</u>
	583	706	(704,940)	(360,282)	(627,715)
Operating income (loss)					
Operating transfers (to) from other funds	-	73,264	786,267	859,531	750,805
Investment income	-	<u>688</u>	<u>252,665</u>	1,622,347	1,660,387
NET INCOME (LOSS)	\$ 583	\$ 74,658	\$ 333,992	\$2,121,596	\$1,783,477

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF RETAINED EARNINGS

Year ended December 31, 1985

	1980	1981	1982	1983	1984	1985
Drain Revolving (6010)	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)	Delinquent Tax Revolving (6185)
Retained earnings at beginning of year	\$ -	\$ 1,156,378	\$ 1,592,717	\$ 911,532	\$ 135	\$ -
Net income (loss)	-	145,870	259,194	233,630	1,073,400	269
Equity transfer (to) from other funds General Fund	(1,072,041)	506,041	-	-	-	-
Retained earnings at end of year	\$ -	\$ 1,808,289	\$ 1,851,911	\$ 1,145,162	\$ 1,073,535	\$ 269

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF RETAINED EARNINGS - CONTINUED

Year ended December 31, 1985

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals 1985	1984
Retained earnings at beginning of year	\$7,129	\$ 58,801	\$2,452,648	\$7,251,381	\$6,257,904
Net income (loss)	583	74,658	333,992	2,121,596	1,783,477
Equity transfer (to) from General Fund	-	13,096	-	(552,904)	(790,000)
Retained earnings at end of year	\$7,712	\$146,555	\$2,786,640	\$8,820,073	\$7,251,381

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION

Year ended December 31, 1985

	1980	1981	1982	1983	1984	1985
	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)	Delinquent Tax Revolving (6185)
Sources of working capital						
From operations						
Net income (loss) for the year	\$ -	\$ 145,870	\$ 259,194	\$ 233,630	\$ 1,073,400	\$ 269
Charges to operations not using working capital	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Working capital provided from (used for) operations	-	145,870	259,194	233,630	1,073,400	269
Issuance of tax anticipation notes	-	-	-	-	11,000,000	-
Issuance of notes payable	-	-	-	-	-	-
Decrease in delinquent taxes receivable	-	-	825,745	2,046,070	6,893,803	-
Increase in long-term advance from General Fund	-	-	-	-	-	-
Total working capital provided	-	145,870	1,084,939	2,279,700	18,967,203	269
Applications of working capital						
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	(214,694)	(247,941)	443,331	-
Settlement of delinquent taxes with other governmental units	-	-	-	-	10,060,457	-
Equity transfer to (from) other funds	-	(506,041)	-	-	-	-
Decrease in long-term debt	-	-	2,950,000	3,600,000	4,500,000	-
Decrease in notes payable	-	-	-	-	-	-
Additions to property and equipment	-	-	-	-	-	-
Total working capital used	-	(506,041)	2,735,306	3,352,059	15,003,788	-
INCREASE (DECREASE) IN WORKING CAPITAL	\$ -	\$ 651,911	\$(1,650,367)	\$(1,072,359)	\$ 3,963,415	\$ 269

County of Muskegon
Internal Service Funds

COMBINING STATEMENTS OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1985

	1980	1981	1982	1983	1984	1985
	Delinquent Tax Revolving (6170)	Delinquent Tax Revolving (6171)	Delinquent Tax Revolving (6172)	Delinquent Tax Revolving (6173)	Delinquent Tax Revolving (6174)	Delinquent Tax Revolving (6185)
Changes in components of working capital						
Increase (decrease) in current assets						
Cash and cash investments	\$ -	\$ (372,018)	\$ (330,572)	\$ (2,424,602)	\$ 5,838,675	\$ 6,822
Accounts receivable	-	(276,759)	(7,674)	13,280	163,173	-
Current portion of delinquent taxes receivable	-	(571,595)	(1,844,484)	(671,381)	2,593,841	(6,553)
Current portion of interest and penalties receivable on delinquent taxes	-	(292,717)	(417,636)	254,469	362,726	-
Due from other funds	-	(200,000)	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Inventories	-	-	-	-	-	-
Deferred expense	-	-	-	-	-	-
Restricted assets	-	-	-	-	-	-
Restricted assets available for debt service	-	(1,000,000)	-	-	-	-
	<u>(1,072,041)</u>	<u>(2,513,029)</u>	<u>(2,600,366)</u>	<u>(2,828,234)</u>	<u>8,958,415</u>	<u>269</u>
(Increase) decrease in current liabilities						
Current portion of tax anticipation notes payable	-	3,000,000	800,000	900,000	(4,500,000)	-
Current portion notes payable	-	-	-	-	-	-
Accounts payable	-	-	-	-	-	-
Accrued interest payable	-	165,000	149,999	655,875	(495,000)	-
Accrued insurance claims	-	-	-	200,000	-	-
Due to other funds	-	3,165,000	949,999	1,755,875	(4,995,000)	-
	<u>(1,072,041)</u>	<u>651,911</u>	<u>(1,650,367)</u>	<u>(1,072,359)</u>	<u>3,963,415</u>	<u>269</u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1985

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Totals	1985	1984
Sources of working capital						
From operations						
Net income (loss) for the year	\$583	\$ 74,658	\$333,992	\$ 2,121,596	\$ 1,783,477	
Charges to operations not using working capital	-	105,043	-	105,043	39,788	
Depreciation						
Working capital provided from (used for) operations	583	179,701	333,992	2,226,639	1,823,265	
Issuance of tax anticipation notes	-	-	-	11,000,000	10,900,000	
Issuance of notes payable	-	-	-	-	569,997	
Decrease in delinquent taxes receivable	-	-	-	9,765,618	10,227,842	
Increase in long-term advance from General Fund	-	142,118	-	142,118	-	
Total working capital provided	583	321,819	333,992	23,134,375	23,521,104	
Applications of working capital						
Increase (decrease) in interest and penalties receivable on delinquent taxes	-	-	-	(19,304)	(30,521)	
Settlement of delinquent taxes with other governmental units	-	-	-	10,060,457	10,103,926	
Equity transfer to (from) other funds	-	(13,096)	-	552,904	790,000	
Decrease in long-term debt	-	-	-	11,050,000	11,250,000	
Decrease in notes payable	-	81,428	-	81,428	108,571	
Additions to property and equipment	-	191,983	-	191,983	504,332	
Total working capital used	-	260,315	-	21,917,468	22,726,308	
INCREASE (DECREASE) IN WORKING CAPITAL	\$583	\$ 61,504	\$333,992	\$ 1,216,907	\$ 794,796	

County of Muskegon
Internal Service Funds

COMBINING STATEMENT OF CHANGES IN FINANCIAL POSITION - CONTINUED

Year ended December 31, 1985

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	1985	Totals 1984
Changes in components of working capital					
Increase (decrease) in current assets	\$ 1,272	\$ 84,455	\$ 21,936	\$ 2,098,315	\$ 882,272
Cash and cash investments	(1,247)	(987)	5,010	(249,592)	602,712
Accounts receivable	-	-	-	(500,172)	509,694
Current portion of delinquent taxes receivable	-	-	-	-	-
Current portion of interest and penalties receivable	-	-	-	(93,158)	38,108
on delinquent taxes	1,822	-	66	(198,112)	200,000
Due from other funds	-	(21,649)	91,470	69,821	33,635
Prepaid expenses	(2,854)	-	-	(2,854)	5,063
Inventories	-	-	-	-	68,999
Deferred expense	-	-	-	-	-
Restricted assets available for debt service	-	-	-	(1,000,000)	-
	<u>(1,007)</u>	<u>61,819</u>	<u>118,482</u>	<u>124,248</u>	<u>2,340,483</u>
(Increase) decrease in current liabilities	-	-	-	200,000	(1,150,000)
Current portion of tax anticipation notes payable	-	-	-	-	(81,428)
Current portion notes payable	1,590	(315)	168,772	170,047	24,234
Accounts payable	-	-	-	475,874	(199,125)
Accrued interest payable	-	-	46,738	46,738	129,631
Accrued insurance claims	-	-	-	200,000	(268,999)
Due to other funds	<u>1,590</u>	<u>(315)</u>	<u>215,510</u>	<u>1,092,659</u>	<u>(1,545,687)</u>
INCREASE (DECREASE) IN WORKING CAPITAL	\$ 583	\$ 61,504	\$ 333,952	\$ 1,216,907	\$ 794,796

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TRUST AND AGENCY FUNDS

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

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

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

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.

OIC (7980)--to account for monies received from state and federal sources for the assessment and training of economically disadvantaged adults and youth.

ORC (7981)--to account for monies received from state, federal and local sources for economic development and training of disadvantaged adults in Oceana County.

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 - CONTINUED

	December 31, 1985	
ASSETS	Expendable Trust Funds	
	New Muskegon (7940)	Child Abuse and Neglect (7960) Youth Contact Center (7982)
Cash and cash investments	\$27,534	\$948
Accounts receivable	2,097	7,875
Due from other funds	-	-
	\$29,631	\$7,875
	=====	=====
LIABILITIES AND FUND BALANCE		
Cash overdraft	\$ -	\$6,727
Accounts payable	8,749	83
Accrued liabilities	3,204	1,009
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	-	-
	11,953	7,819
	=====	=====
Fund balance		
Designated for annuity payments	-	-
Designated for perpetual care	17,678	56
Unreserved - Undesignated	17,678	56
	\$29,631	\$7,875
	=====	=====

County of Muskegon
Trust and Agency Funds

COMBINING BALANCE SHEET - CONTINUED

	June 30, 1985	September 30, 1985
	Expendable Trust Fund	Trust Fund
	ORC	OIC
	(7981)	(7980)
ASSETS		
Cash and cash investments	\$4,614	\$ 94,077
Accounts receivable	-	-
Due from other funds	-	-
	\$4,614	\$94,077
	=====	=====
LIABILITIES AND FUND BALANCE		
Cash overdraft	\$ -	\$81,478
Accounts payable	2,487	5,626
Accrued liabilities	2,110	6,973
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	4,597	94,077
	=====	=====
Fund balance	-	-
Designated for annuity payments	-	-
Designated for perpetual care	17	-
Unreserved - Undesignated	17	-
	=====	=====
	\$4,614	\$94,077
	=====	=====

County of Muskegon
Trust and Agency Funds

COMBINING BALANCE SHEET - CONTINUED

	December 31, 1985					
	Agency Funds					
	Trust and Agency (7010)	Cooperative Extension Trust (7160)	Library Penal Fine (7210)	Emergency Medical System (7970)	1985	1984
ASSETS						
Cash and cash investments	\$1,046,780	\$6,531	\$144,467	\$ -	\$1,441,911	\$1,749,641
Accounts receivable	36,541	-	10,309	1,151	160,297	72,337
Due from other funds	-	-	-	-	4,225	24,408
	<u>\$1,083,321</u>	<u>\$6,531</u>	<u>\$154,776</u>	<u>\$1,151</u>	<u>\$1,606,433</u>	<u>\$1,846,386</u>
	=====	=====	=====	=====	=====	=====
LIABILITIES AND FUND BALANCE						
Cash overdraft	\$ -	\$ -	\$ -	\$ 904	\$ 95,014	\$ 15,796
Accounts payable	-	-	-	247	18,937	4,145
Accrued liabilities	-	-	-	-	15,726	4,307
Undistributed taxes	-	-	-	-	-	-
Current	557,058	-	-	-	557,058	725,090
Delinquent	35,912	-	-	-	35,912	29,648
Due to State of Michigan	184,223	-	-	-	184,223	202,960
Long-term advance from General Fund	-	-	-	-	100,000	100,000
Fines and fees due to local municipalities and libraries	13,793	-	-	-	13,793	9,758
Trust deposits	219,623	-	-	-	219,623	192,311
Unallocated receipts	72,712	6,531	154,776	-	234,019	345,113
	<u>1,083,321</u>	<u>6,531</u>	<u>154,776</u>	<u>1,151</u>	<u>1,474,305</u>	<u>1,629,128</u>
	=====	=====	=====	=====	=====	=====
Fund balance	-	-	-	-	28,177	28,027
Designated for annuity payments	-	-	-	-	84,515	77,010
Designated for perpetual care	-	-	-	-	19,436	112,221
Unreserved - Undesignated	-	-	-	-	132,128	217,258
	<u>\$1,083,321</u>	<u>\$6,531</u>	<u>\$154,776</u>	<u>\$1,151</u>	<u>\$1,606,433</u>	<u>\$1,846,386</u>
	=====	=====	=====	=====	=====	=====

County of Muskegon
Nonexpendable Trust Fund

STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE

Year ended December 31, 1985

	Wiener Property (7180)	Total 1984
Operating revenues	\$12,150	\$11,993
Operating expenses	<u>12,000</u>	<u>12,100</u>
NET INCOME (LOSS)	150	(107)
Fund balance (deficit) at beginning of year	<u>28,027</u>	<u>28,134</u>
Fund balance (deficit) at end of year	<u>\$28,177</u>	<u>\$28,027</u>

County of Muskegon
 Nonexpendable Trust Fund
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 Year ended December 31, 1985

	Wiener Property (7180)	Total 1984
Sources of working capital		
Operations - net income (loss)	\$150	\$ (107)
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$150	\$ (107)
Changes in components of working capital		
Increase (decrease) in current assets		
Cash and cash investments	\$150	\$ 23,975
Accounts receivable	-	(24,082)
NET INCREASE (DECREASE) IN WORKING CAPITAL	\$150	\$ (107)

County of Muskegon
Expendable Trust Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE

	Year ended December 31, 1985				
	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Labor Management Program (7910)	Froebel Neighborhood Improvement (7920)	
Revenues					
Grants					
State	\$ -	\$ -	\$25,173	\$ -	\$ -
Local units	-	-	21,950	-	10,121
Charges for services rendered	2,000	-	48,824	-	-
Contributions from private sources	1,357	4,528	-	-	-
Investment income	-	-	-	-	-
Other	<u>3,357</u>	<u>4,528</u>	<u>95,947</u>	<u>-</u>	<u>10,121</u>
Expenditures	<u>380</u>	<u>-</u>	<u>94,965</u>	<u>14,346</u>	<u>14,346</u>
Revenues over (under) expenditures	2,977	4,528	982	(4,225)	(4,225)
Other financing sources (uses)					
Operating transfers in (out)	-	-	(387)	-	4,225
Other	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,977	4,528	595	-	-
Fund balance (deficit) at beginning of year	<u>19,499</u>	<u>57,511</u>	<u>971</u>	<u>-</u>	<u>-</u>
Fund balance (deficit) at end of year	<u>\$22,476</u>	<u>\$62,039</u>	<u>\$ 1,566</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
Expendable Trust Funds

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

	Year ended December 31, 1985		June 30, 1985	September 30, 1985	Totals
	New Muskegon (7940)	Child Abuse and Neglect (7960)	Youth Contact Center (7982)	ORC (7981)	OIC (7980)
Revenues					
Grants	\$ 50,000	\$ 1,166	\$37,736	\$106,333	\$468,821
State	-	-	-	-	32,071
Local units	-	1,255	561	-	1,816
Charges for services rendered	234,643	29,929	-	-	325,332
Contributions from private sources	1,926	-	-	-	7,811
Investment income	-	134	-	1,070	1,204
Other	286,569	32,484	38,297	107,403	837,055
Expenditures	380,364	37,842	38,241	107,386	931,873
Revenues over (under) expenditures	(93,795)	(5,358)	56	17	(94,818)
Other financing sources (uses)					
Operating transfers in (out)	5,200	500	-	-	9,538
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(88,595)	(4,858)	56	17	(85,280)
Fund balance (deficit) at beginning of year	106,273	4,977	-	-	189,231
Fund balance (deficit) at end of year	\$ 17,678	\$ 119	\$ 56	\$ 17	\$103,951
	=====	=====	=====	=====	=====
					\$189,231
					=====

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES

Year ended December 31, 1985

	<u>Balance</u> <u>January 1, 1985</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> <u>December 31, 1985</u>
<u>Trust and Agency</u>				
ASSETS				
Cash and cash investments	\$ 1,279,115	\$ 45,051,354	\$ 45,283,689	\$ 1,046,780
Accounts receivable	<u>49,333</u>	<u>219,272</u>	<u>232,064</u>	<u>36,541</u>
	\$ 1,328,448	\$ 45,270,626	\$ 45,515,753	\$ 1,083,321
LIABILITIES				
Undistributed taxes	\$ 725,090	\$ 27,115,347	\$ 27,283,379	\$ 557,058
Current	29,648	1,025,822	1,019,558	35,912
Delinquent	202,960	3,387,313	3,406,050	184,223
Due to State of Michigan	9,758	479,414	475,379	13,793
Fines and fees due to local municipalities	192,311	772,340	745,028	219,623
and libraries	<u>168,681</u>	<u>19,688,206</u>	<u>19,784,175</u>	<u>72,712</u>
Trust deposits				
Unallocated receipts	\$ 1,328,448	\$ 52,468,442	\$ 52,713,569	\$ 1,083,321
<u>Cooperative Extension Trust</u>				
ASSETS				
Cash and cash investments	\$ 5,777	\$ 11,948	\$ 11,194	\$ 6,531
LIABILITIES				
Unallocated receipts	\$ 5,777	\$ 13,743	\$ 12,989	\$ 6,531
<u>Library Penal Fine</u>				
ASSETS				
Cash and cash investments	\$ 162,064	\$ 303,857	\$ 321,454	\$ 144,467
Accounts receivable	<u>8,591</u>	<u>17,968</u>	<u>16,250</u>	<u>10,309</u>
	\$ 170,655	\$ 321,825	\$ 337,704	\$ 154,776
LIABILITIES				
Unallocated receipts	\$ 170,655	\$ 305,575	\$ 321,454	\$ 154,776

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES -
CONTINUED

Year ended December 31, 1985

	Balance January 1, 1985	Additions	Deductions	Balance December 31, 1985
<u>Emergency Medical System</u>				
ASSETS				
Accounts receivable	\$ 1,569	\$ 11,393	\$ 11,811	\$ 1,151
LIABILITIES				
Cash overdraft	\$ 1,216	\$ 11,401	\$ 11,713	\$ 904
Accounts payable	353	247	353	247
	\$ 1,569	\$ 11,648	\$ 12,066	\$ 1,151
<u>Totals - All Agency Funds</u>				
ASSETS				
Cash and cash investments	\$1,446,956	\$45,367,159	\$45,616,337	\$1,197,778
Accounts receivable	59,493	248,633	200,125	48,001
	\$1,506,449	\$45,615,792	\$45,876,462	\$1,245,779
LIABILITIES				
Cash overdraft	\$ 1,216	\$ 11,401	\$ 11,713	\$ 904
Accounts payable	353	247	353	247
Undistributed taxes				
Current	725,090	27,115,347	27,283,379	557,058
Delinquent	29,648	1,025,822	1,019,558	35,912
Due to State of Michigan	202,960	3,387,313	3,406,050	184,223
Fines and fees due to local municipalities and libraries	9,758	479,414	475,379	13,793
Trust deposits	192,311	772,340	745,028	219,623
Unallocated receipts	345,113	20,007,524	20,118,618	234,019
	\$1,506,449	\$52,799,408	\$53,060,078	\$1,245,779

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, 1985

	Balance December 31, 1984	Additions	Deductions	Balance December 31, 1985
General fixed assets				
Land	\$ 1,366,572	\$ 813,643	\$ -	\$ 2,180,215
Land improvements	186,571	16,138	-	202,709
Buildings and improvements	20,058,908	2,036,806	-	22,095,714
Equipment	<u>7,429,283</u>	<u>827,657</u>	<u>258,486</u>	<u>7,998,454</u>
Total general fixed assets	\$29,041,334 =====	\$3,694,244 =====	\$258,486 =====	\$32,477,092 =====
Investments in general fixed assets				
Capital projects funds				
General obligation bonds	\$ 8,299,687	\$1,815,923	\$ -	\$10,115,610
State grants	7,955,172	778,552	182,046	8,551,678
Federal grants	8,196,074	34,611	1,650	8,229,035
General fund revenues	2,461,229	885,888	60,097	3,287,020
Special revenue fund revenues	<u>2,129,172</u>	<u>179,270</u>	<u>14,693</u>	<u>2,293,749</u>
Total investment in general fixed assets	\$29,041,334 =====	\$3,694,244 =====	\$258,486 =====	\$32,477,092 =====

County of Muskegon

SCHEDULE OF GENERAL FIXED ASSETS
BY FUNCTION AND ACTIVITY

December 31, 1985

Function and Activity	Land	Land Improvements	Buildings and Improvements	Machinery and Equipment	Totals
General County government					
Control					
Legislative	\$ -	\$ -	\$ -	\$ 6,039	\$ 6,039
Judicial	-	-	445,320	185,711	631,031
Total control	-	-	445,320	191,750	637,070
Staff agencies					
Finance	-	-	-	19,567	19,567
Administrative and Board	433,456	4,888	4,494,173	13,700	4,946,217
Records and reporting	-	-	-	115,194	115,194
Planning	-	-	-	1,472	1,472
Personnel	-	-	-	7,594	7,594
Prosecution investigation	-	-	-	80,265	80,265
General County	-	-	-	96,086	96,086
Community services	-	-	-	60,313	60,313
Drains and public works	-	-	-	33,676	33,676
Internal services	-	-	-	645,618	645,618
Total staff agencies	433,456	4,888	4,494,173	1,073,485	6,006,002
Total General County government	433,456	4,888	4,939,493	1,265,235	6,643,072
Highways and streets	587,542	-	2,681,954	4,603,650	7,873,146
Public safety					
Police protection	-	-	2,479,107	531,926	3,011,033
Animal protection	-	13,147	350,882	43,451	407,480
Marine safety	-	-	-	6,799	6,799
Total public safety	-	13,147	2,829,989	582,176	3,425,312
Health	60,280	2,772	4,681,556	692,428	5,437,036
Welfare	250,000	-	4,545,971	421,134	5,217,105
Culture	60,000	-	276,043	416,040	752,083
Recreation	788,937	181,902	324,785	17,791	1,313,415
Convention Center	-	-	1,815,923	-	1,815,923
Total general fixed assets allocated to functions	\$2,180,215	\$202,709	\$22,095,714	\$7,998,454	\$32,477,092

County of Muskegon
 SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS
 BY FUNCTION AND ACTIVITY

December 31, 1985

	Balance December 31, 1984	Additions	Deductions	Balance December 31, 1985
General County government				
Control				
Legislative	\$ 6,039	\$ -	\$ -	\$ 6,039
Judicial	<u>634,637</u>	<u>10,084</u>	<u>13,690</u>	<u>631,031</u>
Total control	<u>640,676</u>	<u>10,084</u>	<u>13,690</u>	<u>637,070</u>
Staff agencies				
Finance	22,937	800	4,170	19,567
Administrative and Board	4,846,354	99,863	-	4,946,217
Records and reporting	120,307	330	5,443	115,194
Planning	1,000	472	-	1,472
Personnel	7,803	302	511	7,594
Prosecution investigation	80,265	-	-	80,265
General County	99,233	1,887	5,034	96,086
Community services	53,281	16,656	9,624	60,313
Drains and public works	35,712	7,189	9,225	33,676
Internal services	<u>590,631</u>	<u>61,957</u>	<u>6,970</u>	<u>645,618</u>
Total staff agencies	<u>5,857,523</u>	<u>189,456</u>	<u>40,977</u>	<u>6,006,002</u>
Total General County government	<u>6,498,199</u>	<u>199,540</u>	<u>54,667</u>	<u>6,643,072</u>
Highways and streets	7,326,674	568,382	21,910	7,873,146
Public safety				
Police protection	2,897,627	114,464	1,058	3,011,033
Animal protection	413,258	-	5,778	407,480
Marine safety	<u>2,983</u>	<u>3,816</u>	<u>-</u>	<u>6,799</u>
Total public safety	<u>3,313,868</u>	<u>118,280</u>	<u>6,836</u>	<u>3,425,312</u>
Health	5,228,739	213,937	5,640	5,437,036
Welfare	4,958,512	426,030	167,437	5,217,105
Culture	694,079	60,000	1,996	752,083
Recreation	801,750	511,665	-	1,313,415
Convention Center	<u>219,513</u>	<u>1,596,410</u>	<u>-</u>	<u>1,815,923</u>
Total general fixed assets	<u>\$29,041,334</u> =====	<u>\$3,694,244</u> =====	<u>\$258,486</u> =====	<u>\$32,477,092</u> =====

STATISTICAL SECTION

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County of Muskegon

GENERAL FUND EXPENDITURES BY FUNCTION*

Ten years ended December 31, 1985
(Unaudited)

Year ended December 31	Legislative	Judicial	Government	Public safety	Health	Welfare	Cultural	Recreation	Other	Total
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	129,315	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
1985	191,572	3,351,845	4,313,454	3,666,981	2,831,651	239,626	291,385	39,001	18,398	14,943,913

*Includes operating transfers to other funds.

County of Muskegon

SUMMARY OF GENERAL FUND REVENUES
AND RESIDUAL EQUITY TRANSFER

Ten years ended December 31, 1985
(Unaudited)

Year ended December 31	Taxes	Licenses and permits	Fines and forfeits	Use of money and property	Inter-governmental revenue	Current services	Sales	Reimbursements	Totals	Residual equity transfer**
1976	\$4,644,026	\$ 55,163	\$265,352	\$ 226,577	\$1,446,144	\$ 581,513	\$ 172,324	\$ 82,724	\$ 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
1985	8,847,103**	38,844	341,632	894,538	2,044,259	1,260,480	1,025,873	131,068	14,583,797	566,000

* 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 1985 millage rate is zero. Therefore, the millage rate remains at 6.2.

County of Muskegon

PROPERTY TAX LEVIES AND COLLECTIONS - COUNTY

Ten years ended December 31, 1985
(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
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	7,018,164	86.55	484,076	7,502,240	92.51	606,998	7.49
1985	8,166,154	7,042,003	86.23	*	*	*	*	*

* Tax collections are not received from local units until after December 31, 1985 and are not delinquent until March 1, 1986.

(Source: Treasurers Office)

County of Muskegon

PROPERTY TAX RATES AND TAX LEVIES - ALL OVERLAPPING GOVERNMENTS
(Per \$1,000 of Assessed Value)

Ten years ended December 31, 1985
(Unaudited)

Year ended December 31	City and villages	Intermediate		County and Museum	Township and Community College		Total
		Special School District	Education District		Community College	College	
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		
1985	7.80	39.38	6.40	4.00	57.58		

TAX RATES

TAX LEVIES

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
1985	10,273,700	51,868,943	8,430,098	5,267,983	75,840,724

County of Muskegon
 ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY
 Ten years ended December 31, 1985
 (Unaudited)

<u>Year ended December 31</u>	<u>Real property</u>		<u>Personal property</u>	<u>Total* equalized value</u>
	<u>Assessed</u>	<u>Equalized</u>	<u>Assessed and equalized</u>	
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	1,286,158,107
1984	1,148,918,601	1,154,694,561	155,401,544	1,310,096,105
1985	1,161,994,109	1,162,819,462	154,383,302	1,317,202,764

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

(Source: Apportionment Report)

County of Muskegon

PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS

Ten fiscal years ended December 31, 1985
(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
1985	12,030,930	23,405,680	87,482,142	2,634,405,528

(Source: Equalization Department)

County of Muskegon

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

Ten years ended December 31, 1985
(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>
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
1985	156,960	1,317,202,764	3,275,000	.25	20.87

** Based on 1980 census

County of Muskegon

STATEMENT OF DIRECT AND OVERLAPPING DEBT

December 31, 1985
(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	\$ 45,915,000	100%	\$ 45,915,000
Muskegon Community College and Intermediate School Districts	14,027	100	14,027
County at large	5,925,000	100	5,925,000
Tax anticipation notes	20,350,000	100	20,350,000
School districts	21,833,509	97	21,178,504
Cities and villages	6,711,000	100	6,711,000
Townships	<u>688,000</u>	100	<u>688,000</u>
	\$101,436,536		\$100,781,531
	=====		=====

(Source: Municipal Finance Commission)

County of Muskegon
STATEMENT OF LEGAL DEBT MARGIN

December 31, 1985
(Unaudited)

State equalized value		\$1,317,202,764	=====
Debt limit 10 percent of equalized value		\$ 131,720,276	
Amount of debt applicable to debt limit			
Total bonded debt	\$72,190,000		
Other debt	<u>5,038,910</u>		
	77,228,910		
Less assets available for debt retirement	<u>28,217,597</u>		
Total amount of debt applicable to debt limit		<u>49,011,313</u>	
Legal debt margin		\$ 82,708,963	=====

County of Muskegon

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

Ten years ended December 31, 1985
(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>
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	13,627,623	2
1983	75,000	337,050	412,050	14,121,302	3
1984	75,000	329,550	404,550	14,819,616	3
1985	75,000	322,050	397,050	14,943,913	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, 1985
(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>
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
1985	1,780,000	1,780,000	100	32,165,000

County of Muskegon

REVENUE BOND COVERAGE

Ten years ended December 31, 1985
(Unaudited)

Fiscal year	Gross revenue	Direct operating expenses	Net revenue available for debt service	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1976	\$1,194,082	\$ 740	\$1,193,342	\$350,000	\$ 894,625	\$1,244,625	.96
1977	1,252,199	1,054	1,251,145	375,000	873,625	1,248,625	1.00
1978	1,265,954	441	1,265,513	400,000	851,125	1,251,125	1.01
1979	1,232,041	32,285	1,199,756	425,000	827,125	1,252,125	.96
1980	1,313,106	1,018	1,312,088	450,000	801,625	1,251,625	1.05
1981	1,371,147	999	1,370,148	475,000	774,625	1,249,625	1.10
1982	1,681,774	2,474	1,679,300	500,000	746,125	1,246,125	1.35
1983	2,059,020	1,153	2,057,867	725,000	1,061,801	1,786,801	1.15
1984	2,643,586	3,735	2,639,851	725,000	1,005,925	1,730,925	1.53
1985	2,088,127	1,431	2,086,696	900,000	936,775	1,836,775	1.14

County of Muskegon

COMBINED SCHEDULE OF ANNUAL PRINCIPAL REQUIREMENTS FOR

BONDED DEBT OUTSTANDING AT DECEMBER 31, 1985
(Unaudited)

Years Ending December 31	Sewer	Water	General Obligation	Delinquent Tax Bonds	Cumulative Principal Requirement	Principal Due Every 5 Years	Percent
1986	\$ 2,230,000	\$ 430,000	\$ 75,000	\$11,050,000	\$13,785,000		
1987	2,380,000	435,000	150,000	6,400,000	9,365,000		
1988	2,630,000	440,000	150,000	2,900,000	6,120,000		
1989	2,705,000	440,000	150,000		3,295,000	\$36,235,000	50.0%
1990	2,980,000	490,000	200,000		3,670,000		
1991	3,125,000	690,000	200,000		4,015,000		
1992	3,200,000	725,000	225,000		4,150,000		
1993	2,750,000	725,000	275,000		3,750,000		
1994	2,850,000	725,000	275,000		3,850,000	54,820,000	75.9
1995	2,250,000	295,000	275,000		2,820,000		
1996	2,350,000	320,000	275,000		2,945,000		
1997	2,425,000	330,000	325,000		3,080,000		
1998	1,150,000	330,000	350,000		1,830,000		
1999	1,000,000	330,000	350,000		1,680,000	66,060,000	91.5
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	70,880,000	98.2
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	71,870,000	99.6
2014-2018		200,000	175,000		200,000		
2019-2022		120,000			120,000	72,190,000	100.0
Total							
principal outstanding	\$37,200,000	\$8,715,000	\$5,925,000	\$20,350,000	\$72,190,000		

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE

December 31, 1985
(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	05/01/85 01/20/86	\$ 12,765.71	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 \$10,000,000 umbrella for liability.
Airport General Liability U. S. Aircraft Insurance Group	AL-11652	11/19/85 11/19/86	26,000.00	Covers Airport Operation	Bodily Injury, Property Damage, Contractual Liability, Personal Injury Liability; \$10,000,000 limit. Premises Medical Pay; \$500/\$25,000. Ground Hangarkeepers Liability: \$250,000/\$500,000
Aircraft Insurance United States Fire Ins.	AP-11-115389-4	11/19/85 01/01/86	134.00	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	03/07/85 03/07/86	3,618.00	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.
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	01/01/85 01/01/86	302.00	Covers Undersheriff and Deputies	\$5,000 limit per employee for faithful performance.
Employee Fidelity Bonds Lumberman's Mutual	2F 262-746	03/26/85 03/16/86	236.00	Covers all public employees	\$25,000 limit per employee for faithful performance.
Fire and Extended Coverage Indiana Insurance Company	CBP 42-022-823	03/07/85 03/07/86	30,544.00	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.

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED

December 31, 1985
(Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
General Liability United National Insurance Co.	GA 505759	01/20/85 08/20/85	\$ 16,465.00	Comprehensive, includes 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 \$10,000,000 umbrella.
General Liability Michigan Municipal Risk Management Authority		08/20/85 01/01/86	128,450.00	Comprehensive coverage including errors and omissions	Self insurance program \$10,000,000 limit; \$50,000 retention; \$150,000 aggregate stop loss
Umbrella Liability Integrity Insurance Co. Harbor Insurance Co.	1 SX 118849 HI 211161	01/20/85 01/20/86	43,000.00	Umbrella coverage over Employer's liability, General Liability, Auto Liability and Transit	\$10,000,000 per occurrence. Retained limit; \$10,000. Includes Brookhaven, Child Haven, and CMH in addition to General County.
Brookhaven Professional Liability Constitution State	CEM 527 G 118-1	04/01/85 04/01/86	13,080.00	Brookhaven General Liability, including hospital professional	Professional liability \$500,000 bodily injury, hospital professional liabil- ity and personal injury. Covered by \$10,000,000 umbrella.
Law Library				Risk assumed by County	
Library Contents Hartford Group	81-SLP-620008	02/01/85 02/01/86	1,736.00	Library contents	Limit: \$500 any one article; aggregate limit: \$37,268. Deductible: \$100.
Library Inland Marine Hartford Group	81-ICBG-5333	02/01/85 02/01/86	298.00	Specific equipment	Specified amount per each item. Audio-visual equipment.
Comprehensive Dishonesty, Disappearance and Destruction Policy Lumberman's Mutual	IB 510 741	01/01/85 01/01/86	1,869.00	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. Depositors forgery.
Patient Trust Bond	S7 30086	05/08/85 05/08/86	215.00	Brookhaven patient trust bond	\$21,500.00 Surety Bond.
Police Professional Liability Imperial Casualty & Indemnity Co.	83 LE003048	01/20/85 01/20/86	14,551	Covers law enforcement	Combined single limit \$500,000 Bodily injury and property damage. Personal injury \$500,000. Deductible: \$5,000 per claim. Covered by \$10,000,000 umbrella.

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED

December 31, 1985
(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	IS 268 885	01/01/85 01/01/86	\$ 553.00	Covers elected officials plus selected employees	Individual bonds of various amounts.
Notary Bonds	County assumes risk				
Position Fidelity Schedule Bond - Lumberman's Mutual	IS 071 238	11/01/85 11/01/86	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	03/01/85 03/01/86	175.00	Death benefit covers travel	\$100,000 each accident; \$500,000 aggregate.
Tax Collection Bonds American Motorists Insurance Company	3SM 071 329-01	12/01/85 12/01/86	5,316.00	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 liability \$1,000,000 per occurrence. No deductible. Uninsured motorists \$20,000 each person, \$40,000 each accident. Covered by \$10,000,000 umbrella.
Transit Insurance Michigan Municipal Risk Management Authority		09/30/85 01/01/86.	26,100.00	Liability, physical damage, comprehensive	Self insurance program \$1,000,000 limit on liability, \$300,000/\$650,000 limit on physical damage. \$500 deductible.
Wastewater Fly Ash Disposal Surety Bond American Manufacturers Mutual Insurance Co.	1SE 070 283	03/17/85 03/17/86	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	03/01/85 03/01/86	375.00	Surety bond required to obtain licence from DNR	\$88,000 for 22 acres type II bond

County of Muskegon

SCHEDULE OF INSURANCE IN FORCE - CONTINUED
 December 31, 1985
 (Unaudited)

Type of Coverage Name of Company	Policy Number	Policy Period From To	Annual Premium	Details of Coverage	Liability Limits
Wastewater Solid Waste Disposal Bond for Transfer Station Lumberman's Mutual	3SE 608 653	08/13/85 08/13/86	\$ 50.00	Surety bond required to obtain license from DNR	\$4,000.00
Workers' Compensation Employers Reinsurance Corporation	C-17709	07/01/85 07/01/86	44,178.00	Excess workers' compensa- tion coverage	Specific coverage for losses in excess of \$150,000 to a limit of \$5,000,000. Employer's liability; \$500,000. \$10,000,000 umbrella over employer's liability.

County of Muskegon
SALARIES OF PRINCIPLE OFFICIALS

December 31, 1985
(Unaudited)

<u>Group I</u>	\$67,000 - \$77,000
Circuit Court Judge	
District Court Judge	
Probate Court Judge	
<u>Group 1I</u>	\$47,000 - \$67,000
County Administrator	
Public Works Director	
Physician - Health Officer	
Wastewater System Director	
Mental Health Director	
<u>Group 1II</u>	\$37,000 - \$47,000
Public Works Assistant Director	
Friend of the Court	
Personnel Director	
Prosecutor	
Prosecutor, Chief Assistant	
Wastewater System Assistant Director	
Airport Director	
Administrator, Brookhaven	
Data Processing Director	
Deputy Health Officer	
Trial Lawyer, Chief	
<u>Group IV</u>	\$27,000 - \$37,000
Sheriff	
Accounting Director	
Assistant Administrator, Brookhaven	
Captain	
County Clerk	
County Treasurer	
Court Reporter	
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, 1985
(Unaudited)

Group IV - Continued

\$27,000 - \$37,000

Mental Health Assistant Director
Prosecutor, Senior Assistant
Referee/FOC
Register of Deeds
Undersheriff

County of Muskegon

LABOR AGREEMENTS

December 31, 1985
(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	12/31/86
Local 570, Council II, American Federation of State, County and Municipal Employees, AFL-CIO	
Brookhaven Employees	12/31/85
Teamsters Local 214, Affiliated with the International Brotherhood of Teamsters, Chauffeurs, Warehousemen and Helpers of America	
Sheriff Department Deputies	12/31/85
Sheriff Command Officers	12/31/85
District Court Employees	12/31/85
General Employees Unit	12/31/85

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT

For five years ended December 31, 1985
(Unaudited)

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Public safety					
Prosecutor	18	18	20	20	18
Animal Shelter	8	8	8	7	7
Sheriff-Law Enforcement	44	37	40	40	40
Sheriff-Jail	40	46	43	43	45
Jail Work Program	1	-	-	1	1
Civil Defense	4	4	4	4	4
Marine Safety	9	9	9	6	6
Animal Census	8	-	-	-	-
Total	<u>132</u>	<u>122</u>	<u>124</u>	<u>121</u>	<u>121</u>
Judicial Administration					
Circuit Court	17	18	16	21	21
District Court	39	37	38	38	38
Friend of the Court	32	26	26	26	26
Jury Commission	-	-	-	1	-
Probate Court	8	8	8	8	8
Juvenile Court	19	19	19	19	19
State Probation	-	-	-	-	-
Family Counseling	-	3	2	3	3
Friend of the Court Fund	-	-	-	2	2
Total	<u>115</u>	<u>111</u>	<u>109</u>	<u>118</u>	<u>117</u>
General Government					
County Clerk	16	15	15	6	6
County Clerk - CC Records	-	-	-	4	6
Equalization	10	10	10	10	10
Register of Deeds	8	8	6	7	7
Central Microfilm	-	-	1	1	1
Treasurer	12	12	12	12	12
Building Security	3	4	4	4	4
Drain Commission	3	5	5	5	5
Cooperative Extension	5	5	5	5	5
Economic Development Commission	4	4	4	4	6
Day Camp	4	26	31	42	-
Addressograph	2	-	-	-	-
Drain Project	28	-	-	-	-
Total	<u>95</u>	<u>89</u>	<u>93</u>	<u>100</u>	<u>62</u>
Social Services					
Human Resources	2	1	1	1	1
Child Haven	9	9	8	9	9
Brookhaven	212	209	209	220	223
Child Care	27	27	27	27	27
Veterans Trust	1	1	-	-	-
Total	<u>251</u>	<u>247</u>	<u>245</u>	<u>257</u>	<u>260</u>
Public and Mental Health					
Health	89	83	81	87	80
Mental Health	87	88	84	109	112
Substance Abuse	2	1	2	1	1
Cloverville Activity	5	7	7	8	8
Whitehall Activity	3	5	4	5	5
Total	<u>186</u>	<u>184</u>	<u>178</u>	<u>210</u>	<u>206</u>

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For five years ended December 31, 1985
(Unaudited)

	<u>1981</u>	<u>1982</u>	<u>1983</u>	<u>1984</u>	<u>1985</u>
Administration					
Administrator	5	5	6	6	6
Accounting	19	17	16	15	13
Budget	1	1	1	1	1
Finance Management	2	2	2	2	-
Personnel	9	7	7	13	13
Purchasing	4	3	3	3	4
Office Services	2	4	4	4	3
Data Processing	12	12	12	12	11
Employment and Training	60	18	11	11	11
Risk Management	3	2	2	2	2
Clerical Pool	20	-	-	-	-
Corporate counsel	-	-	-	-	2
Total	<u>137</u>	<u>71</u>	<u>64</u>	<u>69</u>	<u>66</u>
Maintenance					
Courthouse - Grounds	25	24	24	24	17
	<u>25</u>	<u>24</u>	<u>24</u>	<u>24</u>	<u>17</u>
DPW, Transportation Planning					
Public Works	8	7	6	5	5
Planning	3	1	1	1	1
Airport	17	17	14	13	13
Transit	43	41	40	40	40
Wastewater	64	61	66	65	68
Solid Waste	6	5	5	4	3
Solid Waste - Fly Ash	-	1	2	2	2
Solid Waste - Transfer Station	-	-	-	-	7
	<u>141</u>	<u>133</u>	<u>134</u>	<u>130</u>	<u>139</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	43	40	40	41	41
Parks	-	-	-	-	19
	<u>43</u>	<u>40</u>	<u>40</u>	<u>41</u>	<u>60</u>
GRAND TOTAL	<u>1,136</u> =====	<u>1,032</u> =====	<u>1,022</u> =====	<u>1,081</u> =====	<u>1,059</u> =====

County of Muskegon

MISCELLANEOUS STATISTICAL DATA

December 31, 1985
(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	2,325
Number of Students	32,950

Enterprises

<u>Wastewater Treatment</u>	
Number of Users	14
Data on Use or Consumption	34,000,000 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	86,061 Passengers Annually
Data on Use	65,798 Landings and Take-offs Annually
Present Capacity	310,000 Passengers Annually
<u>Solid Waste</u>	
Number of Users	6,652
Data on Use	76,427 Cubic Yards Filled
Plant Capacity	22,000,000 Cubic Yards
<u>Transit</u>	
Number of Users	667,101
Data on Use	483,655 Miles Traveled
Number of Buses	17

Employees as of December 31, 1985: 1,069

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, 1985
(Unaudited)

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

<u>Population County for Last U. S. Census (1980)</u>	156,960
<u>Estimated Current Population</u>	158,500

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

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
1984	671,371,000

(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 - 1985

<u>Taxpayer</u>	<u>Equalized Value</u>
Consumers Power Company	\$77,486,214
S. D. Warren	28,740,100
Howmet Corp.	16,701,376
Sealed Power Corp.	16,702,980
Teledyne Continental Motors	13,857,420
Michigan Consolidated Gas Co.	12,687,137
Kaydon	12,248,610
CWC Castings Division	10,998,770
Bofors Nobel Ind.	5,645,100
Brunswick Corp.	5,205,800

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1985
(Unaudited)

Equalized Value - \$1,317,202,764

<u>By Use</u>		<u>By Class</u>	
Residential	61.39%	Real Property	88.28%
Commercial	16.59	Personal Property	11.72
Industrial	16.12		
Agricultural	3.17		
Utilities	2.73		

(Source: Apportionment Report)

Largest Employers

<u>Company</u>	<u>Approximate Number of Employees</u>
Howmet Corp.	3,405
Sealed Power Corp.	1,828
County of Muskegon	<u>1,069</u> 1986 - 1110
S. D. Warren	1,050
General Telephone Company	1,016
Teledyne Continental Motors	926
CWC Castings Division	805
Brunswick Corp.	730
Shaw-Walker Company	723
Kaydon Bearing Division	639

(Source: Payroll Departments)

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