

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

for the year ended December 31, 1995

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of
**COUNTY OF MUSKEGON
MUSKEGON, MICHIGAN**

for the year ended December 31, 1995

**BOARD OF COMMISSIONERS
KENNETH HULKA, CHAIRMAN**

DENNIS L. BABCOCK
ROBERT J. CUTLER
MARK F. FAIRCHILD
NANCY G. FRYE

JACOB O. FUNKHOUSER
BILL GILL
LOUIS MCMURRAY
CLARENCE START

**COUNTY ADMINISTRATOR/CONTROLLER
FRANK BEDNAREK**

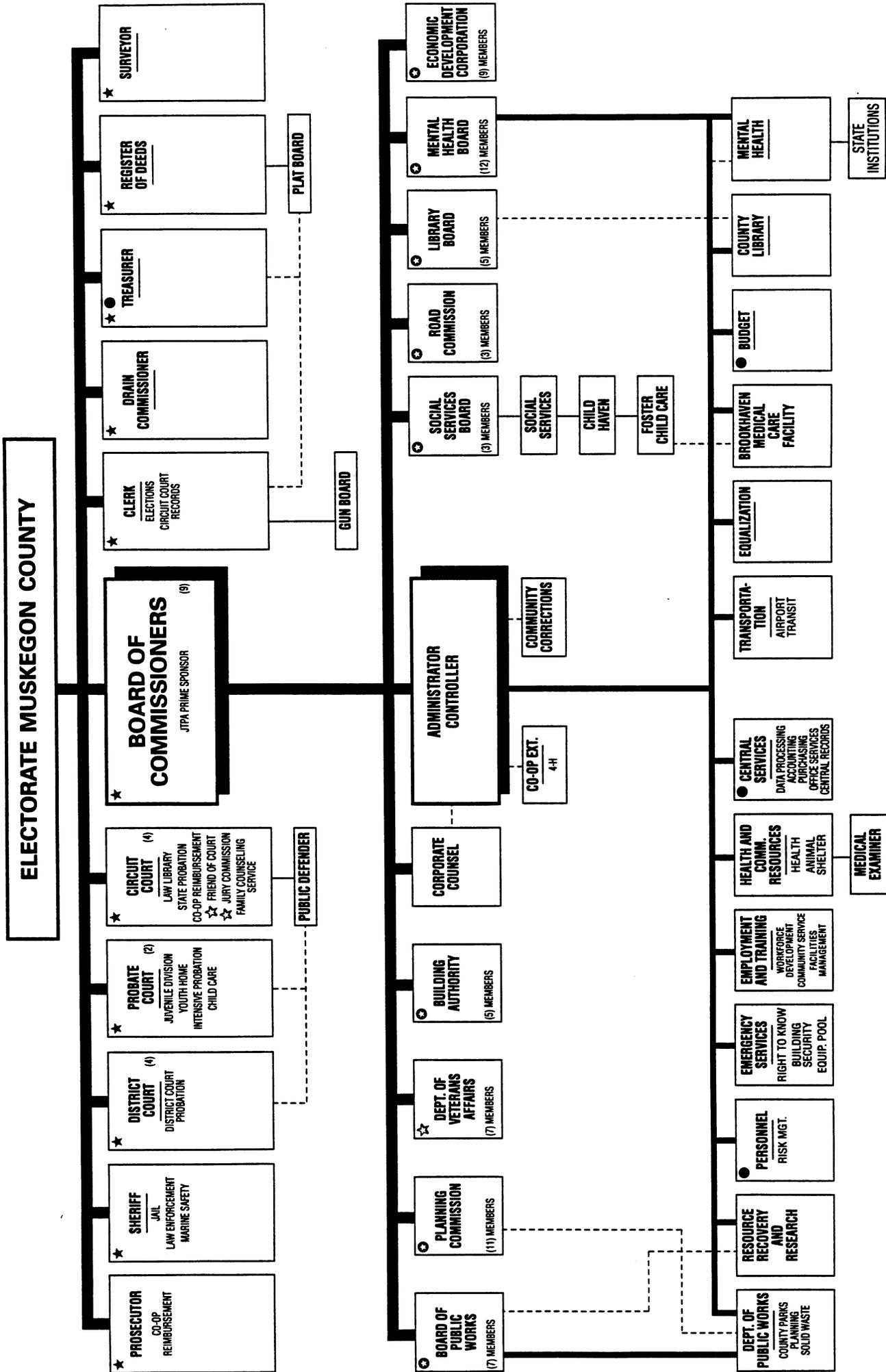
Prepared By
Accounting

JOSEPH W. SIEDENSTRANG, CPA

Accounting Director

Published May, 1996

1995 ORGANIZATIONAL CHART



- LEGEND:**
- ★ ELECTED POSITION
 - ☆ STATE APPOINTMENT OR CONCURRENCE
 - INTRAGOVERNMENTAL
 - AUTONOMOUS OR SEMI-AUTONOMOUS FUNCTION (MEMBERS APPOINTED BY BOARD OF COMMISSIONERS)
 - RELATED FUNCTION (OPERATIONS)

Comprehensive Annual Financial Report

County of Muskegon

December 31, 1995

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MUSKEGON COUNTY

M I C H I G A N

990 TERRACE STREET, MUSKEGON, MICHIGAN 49442 • 616-724-6211

FAX • 616-724-6673

ADMINISTRATOR/CONTROLLER

BOARD OF COMMISSIONERS

Kenneth J. Hulka, Chair
Nancy G. Frye, Vice Chair
Dennis L. Babcock
Robert J. Cutler
Mark F. Fairchild
Jacob O. Funkhouser
Bill Gill
Louis McMurray
Clarence Start

April 5, 1996

Honorable Kenneth J. Hulka, Chairman and Members
Muskegon County Board of Commissioners
County of Muskegon
Muskegon, Michigan 49442

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, 1995, is submitted herewith. This report has been audited by BDO Seidman, LLP, 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.

Comprehensive Annual Financial Report (CAFR)

The CAFR is a complete financial report for the County of Muskegon. As such, its major sections are:

1. Introductory - this section gives an overview of the organization and states the major economic happenings of the year.
2. Financial - this section gives detailed specifics of the county relating to all cash inflows and outflows.
3. Statistical - this section provides a long-term history of the major factors that will influence future operational and economic decisions for the County.

The Reporting Entity and Its Services

In conformance with Government Accounting Standards Board Statement #14, Defining the Reporting 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, mental health, welfare, culture, libraries, recreation, public improvements, highways and streets, Wastewater treatment, solid waste disposal, transportation (airport and public transit), and general administrative services, including vital statistics, record keeping for births, deaths and property.

Economic Condition and Outlook

In recent years, the County's economic position has been improved by tourism related developments which compliment our strong industrial base. We are looking towards the future for an increase in the service/professional area (accountants, insurance, repair) in order to diversify more. Important individual companies in the area and their position in the marketplace are:

Brunswick Corp. - This company has approximately 495 employees and is in the leisure activities market, producing bowling equipment.

GTE North - This company, locally based, has approximately 350 employees and provides communication services to the state of Michigan.

Howmet Turbine Components Corp. - This company has approximately 1,830 employees and is our largest employer. They manufacture investment grade castings for the aerospace industry. Howmet is the largest defense contractor in West Michigan.

Kaydon Corp. - This company has approximately 400 employees. They manufacture precision bearings for the defense industry.

Knoll - This company is a wholly owned subsidiary of the Knoll Group, with approximately 400 employees. It manufactures quality office furniture, accessories, and modulars.

S. D. Warren Company - This company has approximately 860 employees. They manufacture a high-grade coated paper used in the printing of corporate annual reports.

SPX Corporation - This company has approximately 1,296 employees and is a Fortune 500 company. They manufacture automotive piston rings and are the world's largest supplier. They maintain their world headquarters in Muskegon.

Teledyne Continental Motors - This company has approximately 400 employees and manufactures military engines and is a large prime defense contractor.

Employment Data

For the period from January, 1992 through December, 1995, Muskegon County unemployment rates as compared to statewide rates were as follows:

	<u>County</u> <u>1995</u>	<u>State</u> <u>1995</u>	<u>County</u> <u>1994</u>	<u>State</u> <u>1994</u>	<u>County</u> <u>1993</u>	<u>State</u> <u>1993</u>	<u>County</u> <u>1992</u>	<u>State</u> <u>1992</u>
January	7.3	6.3	9.8	6.3	9.3	7.8	12.6	9.0
February	7.3	6.2	9.8	8.5	9.0	7.5	12.8	9.1
March	7.4	6.4	8.4	7.0	8.6	7.1	12.9	9.2
April	6.9	5.6	6.9	5.7	8.2	6.8	12.7	9.3
May	6.4	5.1	6.7	5.2	8.0	6.6	11.2	8.7
June	9.0	6.3	7.4	5.6	9.3	7.4	12.2	8.9
July	7.5	6.0	8.1	6.5	8.5	7.8	12.4	9.1
August	6.6	4.9	7.8	5.8	7.8	6.3	12.0	8.9
September	6.0	4.6	8.8	5.3	7.9	6.6	11.4	8.7
October	5.6	3.9	6.2	4.7	8.4	6.5	11.1	8.6
November	6.3	4.2	5.5	4.2	8.3	6.5	10.3	8.0
December	<u>6.5</u>	<u>4.7</u>	<u>4.7</u>	<u>4.1</u>	<u>8.0</u>	<u>6.8</u>	<u>10.0</u>	<u>8.0</u>
Average	<u>6.9</u>	<u>5.4</u>	<u>7.5</u>	<u>5.7</u>	<u>8.5</u>	<u>7.0</u>	<u>11.8</u>	<u>8.7</u>

Muskegon County's unemployment rate declined significantly as compared to 1992. The decline was twice that of the state for the comparable period. We see the next five years as being very important to Muskegon County's growth and image as a good place to live, work, and do business, with even further reductions in the unemployment rate.

General

The economic climate in West Michigan improved. Revenues increased, particularly from fees and state sources.

During 1995, several projects were initiated and completed, improving the county's communications, business climate and quality of life. Chief among them are:

Recabling most of the county's buildings for data and video communications and to take advantage of new fiber technologies as they become available.

Building an arts and entertainment center on a county owned waterfront park in the middle of our largest city.

Continuing in the second year of a three year project to install and implement a county-wide computer system for enhanced financial and management information.

Implementing a state wide child support enforcement system for handling AFDC clients within the county.

Building additional airport hangars for increased business air traffic.

Building and dedicating a new terminal with increased space for new airlines and passenger comforts.

Purchasing a county wide telephone communications system, using ISDN technology in partnership with GTE.

Supporting a new children's law center to protect the rights of underage children.

Budgetary Control

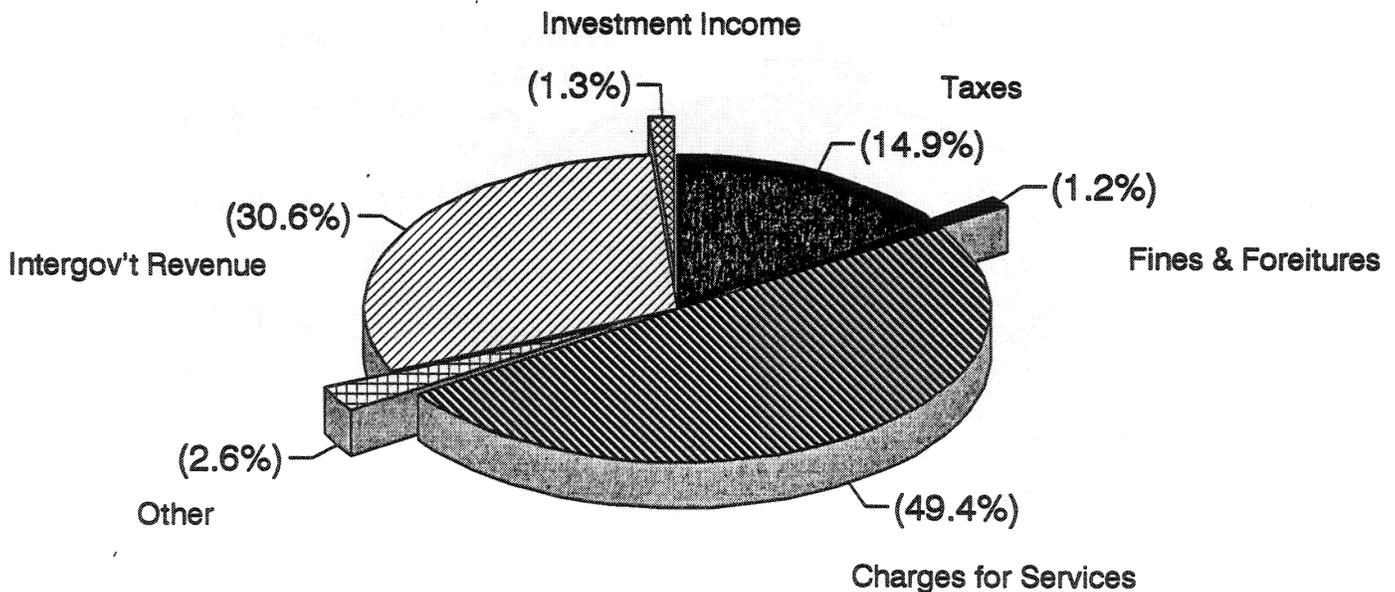
Budgetary control is maintained at the departmental or activity level. Proposed expenditures are compared to authorized limits. Those expenditures which would result in overexpenditures of authorized budgets are withheld for appropriate resolution. Personnel expenditures are controlled through a position 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.

General Governmental Revenues

Revenues for the county general and special revenue funds totaled \$91,510,369, a 7.2 percent increase over last year. The major source of these revenues was property taxes totaling \$13,626,994. Intergovernmental receipts totaled \$27,984,089 and charges for services totaled \$45,191,757. The detail of general governmental revenues as compared to the prior year is as follows:

	1994 <u>(000)</u>	1995 <u>(000)</u>	Percent Increase <u>(Decrease)</u>	1994 Percent of Total
Taxes	\$13,192	\$13,627	3.3%	14.9%
Licenses & Permits	10	11	10.0	-
Intergov't. Revenue	25,543	27,984	9.6	30.6
Charges for Services	42,683	45,192	5.9	49.4
Fines & Forfeitures	863	1,075	24.6	1.2
Investment Income	778	1,269	63.1	1.3
Other	<u>2,293</u>	<u>2,352</u>	<u>2.6</u>	<u>2.6</u>
	<u>\$85,362</u>	<u>\$91,510</u>	7.2%	<u>100.0%</u>

This overall 7.2 percent increase in revenues compares to a 1995 inflation rate of 2.9 percent. The intergovernmental revenue increase reflects a better economy in the state and county. The charges for services increase reflects a special state transfer of funds for our Brookhaven facility made in 1995.

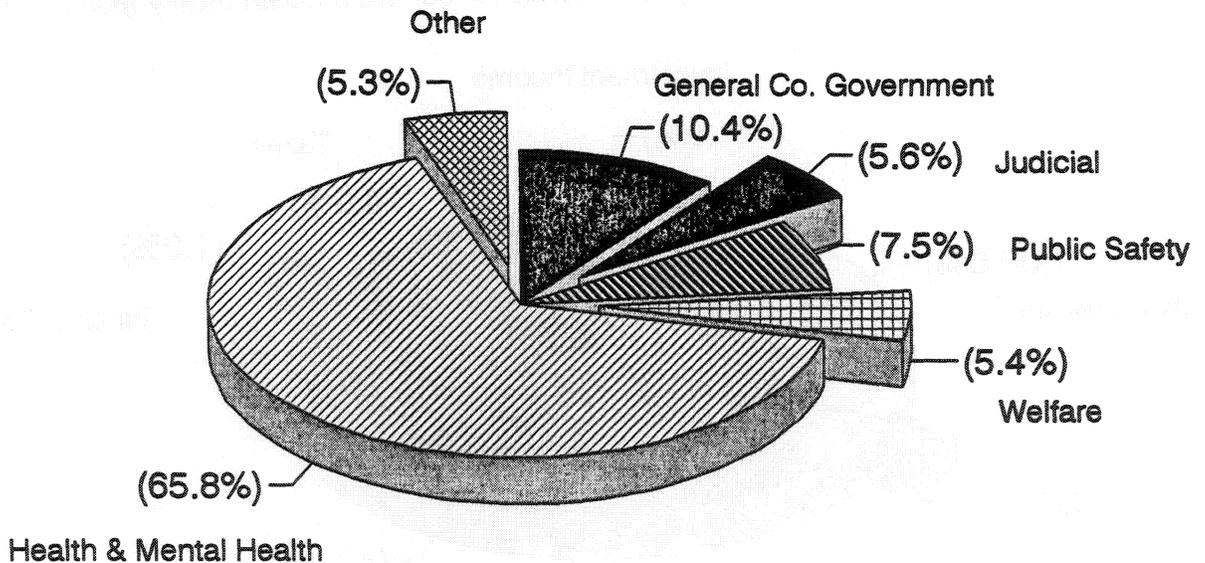


1995 General and Special Revenue Fund Revenues

General Governmental Expenditures

Expenditures for the county's general and special revenue funds totaled \$91,202,262, an 8.1 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 \$60,042,539 or 65.8 percent of total expenditures. A summary of expenditures by general category is as follows:

	1994 (000)	1995 (000)	Percent Increase (Decrease)	1995 Percent of Total
Legislative	\$239	\$249	4.0%	0.3%
Judicial	4,758	5,072	6.6	5.6
General Co. Government	8,614	9,524	10.6	10.4
Public Safety	6,357	6,860	7.9	7.5
Health & Mental Health	57,986	60,042	10.4	65.8
Welfare	3,563	4,863	36.5	5.4
Culture	1,535	1,668	8.7	1.8
Recreation	272	298	9.6	0.3
Other	134	265	97.8	0.3
Capital Outlay	<u>879</u>	<u>2,361</u>	268.6	<u>2.6</u>
	<u>\$84,337</u>	<u>\$91,202</u>	8.1%	<u>100.0%</u>



1995 General and Special Revenue Fund Expenditures

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:

	1992 (000)	1993 (000)	1994 (000)	1995 (000)	1995 Increase (Decrease) Over 1992
Legislative	\$ 266	\$ 220	\$ 239	\$ 249	(7) %
Health & Mental Health	42,485	67,214	57,986	60,042	41
Welfare	4,023	4,074	3,563	4,863	21

Legislative decreased due to the reduction of one District Court judge. Health and Mental Health expenditures increased by 41% percent over this period. This occurred because of a state accounting procedure that uses intragovernmental transfers in order to capture additional medicaid fees for the care of Muskegon County residents in our medical care facility. Welfare expenditures increased due to increased federal support for job training programs for displaced workers .

Enterprise Operations

The county's enterprise funds in 1995 provide a detailed analysis of operations relating to tourism and business within the county:

	1995 Income (Loss) Transferred to <u>Retained Earnings</u>	1995 Unreserved Retained Earnings <u>(Deficit)</u>
Fairgrounds Operation	\$54,974	\$365,137
Solid Waste Management	282,735	-
Fly Ash Program	-	-
Solid Waste Transfer Station	15,582	15,582
Muskegon Co. Airport	372,283	1,369,119
Transit System	184,096	360,788
Northside Water	(43,755)	754,369
Wastewater Mgmt. System	2,584,615	14,931,274

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

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Average gallons per day (000)	32,400	33,000	32,000	33,040	33,031
Operating revenues (000)	\$7,428	\$8,041	\$9,192	\$9,457	\$9,985
Operating expense before depreciation (000)	\$7,240	\$6,870	\$6,872	\$10,046	\$7,236
Operating profit (loss) (before transfers) (000)	\$(355)	\$1,387	\$1,521	\$(1,789)	\$1,463

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$15,995,676 (of which \$14,931,274 is unreserved).

Airline deregulation has impacted on the financial operations of the county's airport over the last ten years. Since revenues are dependent on landings, take-offs, and passenger enplanements, management response to these constantly changing variables has been necessary.

The Solid Waste and Fly Ash programs provide waste disposal services for different categories of solid waste. The fly ash disposal landfill is used primarily to dispose of coal by-products used in generating electricity by the B. C. Cobb Plant of Consumers Power Company located in Muskegon. The solid waste facility provides for residential and commercial garbage disposal.

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

The Fairgrounds Operations program is to provide the 4-H a place to have their annual fair and to provide a harness racing training track and horse stalls for the horse racing industry.

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 be needed.

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 \$2,280,632,929. The county's current general obligation debt is \$2,095,000. The ratio of debt to assessed value was .09 percent. The general obligation debt per capita was \$13.18.

County building authority bonds of \$2.6 million issued in 1984, were used to build a convention center in combination with a 200-room hotel (Fund 3100 - Convention Center).

County Building Authority Bonds of \$2.3 million issued in 1990, were used to remodel a mental health center. Lease payments are pledged for the payment of annual debt service (Fund 3142 - Halmond Center).

County fairground bonds of \$2.3 million, issued in 1989, were used to construct county fairgrounds and a racehorse training track. Rental payments are pledged for the payment of annual debt service (Fund 5082 - Fairgrounds Operations).

County airport bonds of 3.0 million, issued in 1994, were used to construct a new terminal building at the airport. Passenger facility fees are legally mandated for the payment of annual debt service (Fund 5810-Airport).

The county's limited obligation debt is composed of bond issues for water, sewer, and sanitary treatment facilities, and totals \$33,145,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax notes are the next largest debt, totaling \$10,050,000. 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

Investment Policies

Per M.S.A. 3.843(1) the Board of Commissioners has authorized the County Treasurer to invest surplus funds belonging to, or under the control of the county, in certificates of deposits, commercial paper, and direct obligations of the United States. Such investment's limits are 1) no more than 50% in commercial paper, and 2) any investment in commercial paper must have a rating within the three highest classifications of two standard rating agencies.

Safeguarding (Safekeeping) of Investments

It is the county's policy to safeguard all investments to the maximum practicable and allowed by law. To this end, third-party safekeeping and collateralization is used where available. If these are not available, close monitoring of the investment's underlying security (usually the issuer) is made and continual evaluation is done as to the issuer's stability in the marketplace.

Yield Information

Idle cash of the County of Muskegon was invested in certificates of deposit, commercial paper, and money market funds in accordance with state law. The investment program yielded \$2,347,443 in 1994, and \$3,048,552 in 1995. Interest returns on investments in 1994 and 1995 were as follows:

	1995	1994
Treasury Bills	4.11-7.57 %	4.00-13.93 %
Certificates of Deposit	3.8-7.18	3.15- 6.20
Commercial Paper	4.86-7.16	3.14-6.68
Money Market	4.50-5.50	3.50-4.40

The average daily investment was \$46.5 million. Treasury bills averaged \$9.8 million. Certificates of deposit averaged \$20.4 million. Commercial paper averaged \$13.3 million, and money market funds averaged \$.4 million. This resulted in an average yield of 6.71 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.

Risk Management

Risk Management is the acceptance of responsibility for recognizing, identifying, and controlling the exposures to loss or injury which are created by the activities of the various county departments. County of Muskegon policy with regard to risk management is to determine whether or not the risk poses a serious exposure to loss and if it does, then the decision is made whether or not to cover the risk through a program of self-insurance, purchase of commercial insurance, or other types of transfer. Major types of risk covered are workers' compensation (\$300,000 per occurrence), general liability (\$250,000 per occurrence), and property damage (\$50,000 per occurrence) with the excess being insured through outside insurance companies. Currently the Risk Management Fund is adequately funded.

Independent Audit

The county is not required by ordinance or statute to have an annual independent audit. In 1995 however, independent auditors were engaged for the twenty first consecutive fiscal year to perform an annual audit of the county's books of account, financial records, and transactions. The opinion of BDO Seidman, LLP, independent certified public accountants, is included in this report.

Financial Reporting Excellence Award

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the County of Muskegon for its Comprehensive Annual Financial Report for the fiscal year ended December 31, 1994. This was the seventeenth consecutive year that the county has received this prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

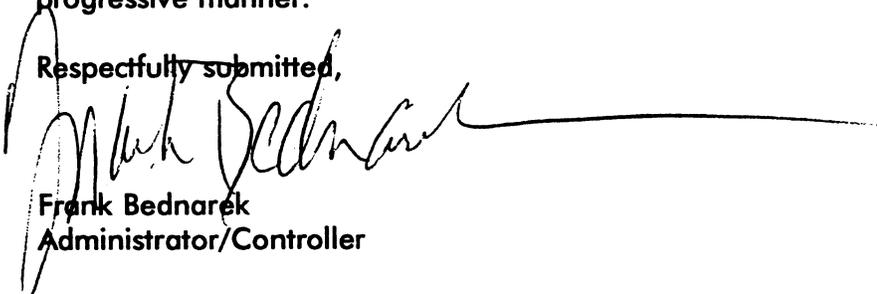
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized (comprehensive annual/component unit) financial report, whose contents conform to program standards. Such (CAFR)s must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA.

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 Central Services Department and particularly our accounting staff. 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
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 according to generally accepted accounting principles applicable to county government and Michigan State statutes.

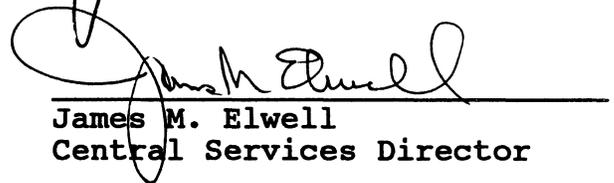
The county maintains a system of internal controls to provide reasonable assurance that the books and records reflect authorized transactions of the county.

BDO Seidman, independent certified public accountants, have audited the accompanying general purpose financial statements and supplemental financial information and their audit report appears on Page 17.

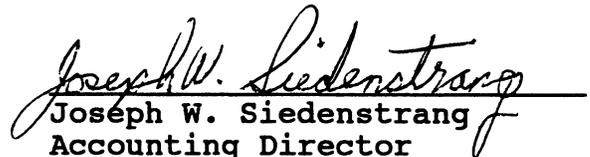
4/5/96



Frank Bednarek
Administrator/Controller



James M. Elwell
Central Services Director



Joseph W. Siedenstrang
Accounting Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Muskegon,
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 1994

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



President

Executive Director



Independent Auditors' Report

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

We have audited the accompanying general purpose financial statements of the County of Muskegon, Michigan, as of and for the year ended December 31, 1995 (June 30, 1995 and September 30, 1995 for certain special revenue funds and trust and agency funds). These general purpose financial statements are the responsibility of the County of Muskegon's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Muskegon County Road Commission, a discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Muskegon County Road Commission, is based solely on the report of the other auditors.

We conducted our audit in accordance with the generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinion.

In our opinion, based upon our audit and the report of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Muskegon, as of December 31, 1995 (June 30, 1995 and September 30, 1995 for certain special revenue funds and trust and agency funds), and the results of its operations and the cash flows of its proprietary funds for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued a report dated April 4, 1996 on our consideration of the County of Muskegon's internal control structure and a report dated April 4, 1996 on its compliance with laws and regulations.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining, individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the County of Muskegon. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

The other data included in this report, listed under the statistical section of the table of contents, has not been audited by us and, accordingly, we express no opinion on such data.

BDO Seidman, LLP

Muskegon, Michigan
April 4, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS

County of Muskegon
All Fund Types and Account Groups and Discretely Presented Component Units
COMBINED BALANCE SHEET

December 31, 1995

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
ASSETS						
Cash and cash equivalents	\$ 44,161	\$ 112,353	\$ 65,143	\$ 24,274	\$ 438,163	\$ 333,323
Investments	1,595,520	4,059,220	2,353,588	877,011	15,830,540	12,042,725
Receivables						
Accounts	111,088	5,006,868	51,990	20,666	3,188,108	19,386
Intergovernmental	716,274	5,875,623	-	1,388,990	791,190	-
Accrued interest	470,396	73,182	31,714	14,810	175,584	214,288
Current taxes	12,823,544	-	-	-	-	6,427,282
Delinquent taxes	-	-	-	-	-	3,935,500
Interest and penalties on delinquent taxes	-	-	-	-	-	2,169,193
Special assessments	-	-	10,903,175	-	-	-
Other	19,834	-	-	-	-	-
Prepaid Items	-	11,634	-	-	-	-
Prepaid expenses	-	-	-	-	-	355,804
Due from other funds	8,360,860	4,882,122	-	166,575	2,486,877	289,114
Inventories	-	55,941	-	-	892,350	7,610
Restricted assets						
Cash	-	-	-	-	94,587	-
Accounts receivable	-	-	-	-	-	-
Long-term advances to other funds	649,009	-	-	-	326,515	2,055,178
Long-term note receivable	-	-	-	800,000	-	200,000
Property and equipment at cost, net of accumulated depreciation	-	-	-	-	107,581,945	2,933,310
Amount available in other funds	-	-	-	-	-	-
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-
	\$ 24,790,686	\$ 20,076,943	\$ 13,405,610	\$ 3,292,326	\$ 131,805,859	\$ 30,982,713

The accompanying notes are an integral part of this statement.

This Statement covers more than one page

County of Muskegon
All Fund Types and Account Groups and Discretely Presented Component Units
COMBINED BALANCE SHEET

December 31, 1995

	Governmental Fund Types			Proprietary Fund Types		
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service
LIABILITIES AND FUND EQUITY						
Payables						
Accounts	\$ 357,378	\$ 3,465,253	\$ 106	\$ 4,305	\$ 2,261,455	\$ 1,094,531
Intergovernmental	549,288	5,033,424	-	-	-	-
Advances	-	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-	-
Trust deposits	-	-	-	-	-	-
Accrued liabilities	1,314,501	1,173,845	48,655	993	6,917,672	2,385,101
Payable from restricted funds	-	-	-	-	36,200	-
Accrued interest	-	-	-	-	65,624	-
Long-term debt	-	-	-	-	1,236,433	296,752
Due to other funds	6,434,040	6,909,615	49	1,444,825	-	-
Unallocated receipts	-	-	-	-	-	-
Long-term advances from other funds	-	-	-	21,500	2,085,568	923,634
Long-term debt	-	-	-	-	28,009,689	10,050,000
Deferred revenue	12,823,544	408,338	10,620,000	55,847	4,007,245	-
Total liabilities	21,478,751	16,990,475	10,668,810	1,527,470	44,619,886	14,750,018
Fund equity						
Investment in general fixed assets	-	-	-	-	-	-
Contributions in aid of construction net of accumulated amortization	-	-	-	-	63,961,413	-
Retained earnings	-	-	-	-	5,428,291	8,464,733
Reserved	-	-	-	-	17,796,269	7,767,962
Unreserved	-	-	-	-	-	-
Fund balances (deficit)	-	-	-	-	-	-
Reserved for long-term advances to other funds	649,009	-	-	-	-	-
Reserved for long-term note receivable	-	-	-	800,000	-	-
Reserved for prepaid items	-	11,634	-	-	-	-
Reserved for inventories	-	-	-	-	-	-
Unreserved	10,223	2,031,065	-	890,969	-	-
Designated for programs	-	-	2,736,800	-	-	-
Designated for debt service	-	-	-	-	-	-
Undesignated	2,652,703	1,043,769	-	73,887	-	-
Total Fund Equity and other credits	3,311,935	3,086,468	2,736,800	1,764,856	87,185,973	16,232,695
	\$ 24,790,686	\$ 20,076,943	\$ 13,405,610	\$ 3,292,326	\$ 131,805,859	\$ 30,982,713

The accompanying notes are an integral part of this statement.

County of Muskegon
All Fund Types and Account Groups and Discretely Presented Component Units
COMBINED BALANCE SHEET-CONTINUED

December 31, 1995

	Fiduciary Fund Type	Account Groups		Totals (memorandum only)		Discretely Presented Component Unit	Totals (memorandum only)		Totals (memorandum only)	
		General		Government			Reporting Entity			Reporting Entity
		Fixed Assets	Long-term Debt	Primary Government	1995		1995	1994		
ASSETS										
Cash and cash equivalents	\$ 90,016	\$ -	\$ -	\$ 1,107,433	\$ 6,720,676	\$ 7,828,109	\$ 22,976,738			
Investments	16,011,713	-	-	52,770,317	644,178	53,414,495	35,709,625			
Receivables										
Accounts	176,257	-	-	8,574,363	-	8,574,363	8,454,344			
Intergovernmental	2,820	-	-	8,774,897	1,294,926	10,069,823	9,213,362			
Accrued interest	8,769	-	-	988,743	-	988,743	959,245			
Current taxes	-	-	-	19,250,826	-	19,250,826	19,710,629			
Delinquent taxes	-	-	-	3,935,500	-	3,935,500	5,393,588			
Interest and penalties on delinquent taxes	-	-	-	2,169,193	-	2,169,193	2,476,097			
Special assessments	-	-	-	10,903,175	-	10,903,175	12,250,727			
Other	-	-	-	19,834	48,908	68,742	69,248			
Prepaid Items	-	-	-	11,634	-	11,634	-			
Prepaid expenses	-	-	-	355,804	103,976	459,780	308,804			
Due from other funds	-	-	-	16,185,548	-	16,185,548	2,993,211			
Inventories	-	-	-	955,901	542,813	1,498,714	1,341,080			
Restricted assets										
Cash	-	-	-	94,587	-	94,587	344,164			
Accounts receivable	-	-	-	-	-	-	92,874			
Long-term advances to other funds	-	-	-	3,030,702	-	3,030,702	1,824,949			
Long-term note receivable	-	-	-	1,000,000	-	1,000,000	1,000,000			
Property and equipment at cost, net of accumulated depreciation	-	34,270,626	-	144,785,881	5,082,852	149,868,733	146,602,665			
Amount available in other funds	-	-	2,368,656	2,368,656	-	2,368,656	2,641,868			
Amount to be provided for retirement of long-term debt	-	-	19,116,659	19,116,659	1,544,410	20,661,069	22,104,411			
	\$ 16,289,575	\$ 34,270,626	\$ 21,485,315	\$ 296,399,653	\$ 15,982,739	\$ 312,382,392	\$ 296,467,629			

The accompanying notes are an integral part of this statement.

This Statement covers more than one page

County of Muskegon
All Fund Types and Account Groups and Discretely Presented Component Units
COMBINED BALANCE SHEET-CONTINUED

December 31, 1995

	Fiduciary Fund Type	Account Groups		Totals (memorandum only) Primary Government 1995	Discretely Presented Component Unit 1995	Totals (memorandum only) Reporting Entity 1995	Totals (memorandum only) Reporting Entity 1994
		General	Long-term Debt				
LIABILITIES AND FUND EQUITY							
Payables							
Accounts	\$ 130,914	\$ -	\$ -	\$ 7,313,942	\$ 651,809	\$ 7,965,751	\$ 6,642,109
Intergovernmental	525,896	-	-	6,108,608	407,526	6,516,134	5,051,272
Advances	-	-	-	-	-	-	28,705
Undistributed current and delinquent taxes	119,344	-	-	119,344	-	119,344	226,234
Trust deposits	14,101,653	-	-	14,101,653	1,116,352	15,218,005	11,302,125
Accrued liabilities	26,082	-	-	11,866,849	112,523	11,979,372	10,354,675
Payable from restricted funds	-	-	-	-	-	-	-
Accrued interest	-	-	-	36,200	-	36,200	37,033
Long-term debt	-	-	-	65,624	-	65,624	315,055
Due to other funds	-	-	-	16,321,714	-	16,321,714	8,384,261
Unallocated receipts	813,182	-	-	813,182	-	813,182	1,910,139
Long-term advances from other funds	-	-	-	3,030,702	-	3,030,702	1,824,950
Long-term debt	-	-	21,485,315	59,545,004	1,072,236	60,617,240	67,148,697
Deferred revenue	68,951	-	-	27,983,925	567,622	28,551,547	27,857,297
Total liabilities	15,786,022	-	21,485,315	147,306,747	3,928,068	151,234,815	141,082,552
Fund equity							
Investment in general fixed assets	-	34,270,626	-	34,270,626	5,082,852	39,353,478	38,565,827
Contributions in aid of construction net of accumulated amortization	-	-	-	63,961,413	-	63,961,413	62,383,943
Retained earnings	-	-	-	13,893,024	-	13,893,024	10,143,989
Reserved	-	-	-	25,564,231	-	25,564,231	24,930,891
Fund balances (deficit)	-	-	-	-	-	-	-
Reserved for long-term advances to other funds	-	-	-	649,009	-	649,009	663,403
Reserved for long-term note receivable	-	-	-	800,000	-	800,000	800,000
Reserved for prepaid items	-	-	-	11,634	103,976	115,610	200,889
Reserved for inventories	-	-	-	-	542,813	542,813	-
Unreserved	105,146	-	-	3,037,403	-	3,037,403	8,473,805
Designated for programs	-	-	-	2,736,800	-	2,736,800	2,641,868
Designated for debt service	398,407	-	-	4,168,766	6,325,030	10,493,796	6,580,462
Undesignated	503,553	34,270,626	-	149,092,906	12,054,671	161,147,577	155,385,077
Total Fund Equity and other credits	\$ 16,289,575	\$ 34,270,626	\$ 21,485,315	\$ 296,399,653	\$ 15,982,739	\$ 312,382,392	\$ 296,467,629

The accompanying notes are an integral part of this statement.

County of Muskegon
 All Governmental Fund Types, Expendable Trust Funds and Discretely Presented Component Unit
 COMBINED STATEMENT OF REVENUES, EXPENSES, EXPENDITURES
 AND CHANGES IN FUND BALANCE

Year ended December 31, 1995

	Governmental Fund Types				Fiduciary Fund Type	Totals (memorandum only)		Discretely Presented Component Unit	Totals (memorandum only)	
	General	Special Revenue	Debt Service	Capital Projects		Trust	Primary Government		1995	1994
Revenues										
Taxes	\$ 13,626,994	\$ -	\$ -	\$ -	\$ -	\$ 13,626,994	-	-	13,626,994	13,192,467
Licenses and permits	10,711	-	-	-	-	10,711	-	-	10,711	9,914
Intergovernmental revenue	3,773,133	24,210,956	-	130,323	52,624	28,167,036	8,558,334	-	36,725,370	33,547,473
Charges for services	1,852,117	-	-	-	-	1,852,117	-	-	1,852,117	1,856,672
Administrative	2,857,102	40,482,538	-	-	1,472,706	44,812,346	1,928,544	-	46,740,890	44,065,481
Services rendered	725,415	349,573	-	-	-	1,074,988	-	-	1,074,988	863,446
Fines and forfeitures	1,101,745	167,501	146,819	63,757	30,083	1,509,905	354,943	-	1,864,848	1,273,689
Investment income	-	-	561,875	-	-	561,875	-	-	561,875	555,428
Rentals	-	-	1,345,000	-	-	1,345,000	-	-	1,345,000	2,405,000
Special assessments	296,333	606,497	-	247,473	110,421	1,260,724	-	-	1,260,724	885,030
Contributions from private sources	185,938	1,263,816	7,371	27,092	18,762	1,502,979	12,722	-	1,515,701	3,149,316
Other	24,429,488	67,080,881	2,061,065	468,645	1,684,596	95,724,675	10,854,543	-	106,579,218	101,803,916
Total revenues										
Expenditures										
Current operations										
Legislative	248,674	-	-	-	-	248,674	-	-	248,674	239,014
Judicial	5,072,523	-	-	-	-	5,072,523	-	-	5,072,523	4,758,703
General County government	6,874,753	2,649,306	-	-	-	9,524,059	-	-	9,524,059	8,613,471
Public safety	5,925,909	934,165	-	-	-	6,860,074	-	-	6,860,074	6,356,986
Health	409,790	59,632,749	-	-	-	60,042,539	-	-	60,042,539	57,986,067
Welfare	-	4,863,649	-	-	-	4,863,649	-	-	4,863,649	3,562,879
Culture	147,805	1,519,897	-	-	-	1,667,702	-	-	1,667,702	1,534,554
Recreation	-	297,370	-	-	-	297,370	-	-	297,370	272,476
Highways and streets	-	-	-	-	-	-	-	-	-	8,736,434
Other	264,527	40,144	40,144	200,877	2,321,498	2,827,046	-	9,660,299	2,827,046	2,828,935
Capital outlay	223,544	2,137,601	-	2,148,136	-	4,509,281	589,225	-	5,098,506	2,788,760
Debt service	-	-	1,805,000	-	-	1,805,000	209,624	-	2,014,624	3,025,830
Principal payments	-	-	473,466	-	-	473,466	122,914	-	596,380	646,242
Interest	-	-	-	-	-	-	-	-	-	-
Total expenditures										
Revenues over (under) expenditures	19,167,525	72,034,737	2,318,610	2,349,013	2,321,498	98,191,383	10,582,062	-	108,773,445	101,350,351
Other financing sources (uses)	5,261,963	(4,953,856)	(257,545)	(1,880,368)	(636,902)	(2,466,708)	272,481	-	(2,194,227)	453,565
Operating transfers in	2,550	4,359,016	352,477	2,284,077	-	6,998,120	-	-	6,998,120	5,517,423
Operating transfers (out)	(5,871,940)	(148,738)	-	(381,211)	-	(6,401,889)	-	-	(6,401,889)	(6,687,285)
	(5,869,390)	4,210,278	352,477	1,902,866	-	596,231	-	-	596,231	(1,169,862)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES										
	(607,427)	(743,578)	94,932	22,498	(636,902)	(1,870,477)	272,481	-	(1,597,996)	(716,297)
Fund balance at beginning of year	3,306,362	3,743,834	2,641,868	1,828,570	1,140,455	12,661,089	6,699,338	-	19,360,427	19,266,296
Equity transfer (to) from other funds	613,000	86,212	-	(86,212)	-	613,000	-	-	613,000	810,427
Fund balance at end of year	\$ 3,311,935	\$ 3,086,468	\$ 2,736,800	\$ 1,764,856	\$ 503,553	\$ 11,403,612	\$ 6,971,819	-	\$ 18,375,431	\$ 19,360,426

The accompanying notes are an integral part of this statement.

County of Oregon
 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, 1995

	General Fund			Special Revenue Funds			Debt Service Funds		
	Amended Budget	Actual	Variance favorable (unfavorable)	Amended Budget	Actual	Variance favorable (unfavorable)	Amended Budget	Actual	Variance favorable (unfavorable)
Revenues									
Taxes	\$ 13,576,730	\$ 13,626,994	\$ 50,264	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	10,600	10,711	111	-	-	-	-	-	-
Intergovernmental revenue	3,747,848	3,773,133	25,285	26,163,566	24,210,956	(1,952,610)	-	0	-
Charges for services	1,770,962	1,852,117	81,155	-	-	-	-	-	-
Administrative	2,601,361	2,857,102	255,741	38,301,739	40,482,538	2,180,799	-	-	-
Services rendered	699,020	725,415	26,395	345,725	349,573	3,848	-	-	-
Fines and forfeitures	1,054,000	1,101,745	47,745	65,700	167,501	101,801	146,211	146,819	608
Investment income	-	-	-	-	-	-	561,875	561,875	-
Rentals	-	-	-	-	-	-	1,350,000	1,345,000	(5,000)
Special assessments	307,777	296,333	(11,444)	535,906	606,497	70,591	-	-	-
Contributions from private sources	185,800	185,938	138	1,366,564	1,263,816	(102,748)	242,914	7,371	(235,543)
Other	23,954,098	24,429,488	475,390	66,779,200	67,080,881	301,681	2,301,000	2,061,065	(239,935)
Total revenues									
Expenditures									
Current operations									
Legislative	257,016	248,674	8,342	-	-	-	-	-	-
Judicial	5,099,489	5,072,523	26,966	-	-	-	-	-	-
General County government	6,980,851	6,874,753	106,098	3,746,981	2,649,306	1,097,675	-	-	-
Public safety	6,022,154	5,925,909	96,245	1,045,686	934,165	111,521	-	-	-
Health	388,015	409,790	(21,775)	58,983,454	59,632,749	(649,295)	-	-	-
Welfare	-	-	-	5,122,272	4,863,649	258,623	-	-	-
Culture	151,250	147,805	3,445	1,738,321	1,519,897	218,424	-	-	-
Recreation	241,126	264,527	(23,401)	680,494	297,370	383,124	-	-	-
Other	199,933	223,544	(23,611)	1,107,709	2,137,601	(1,029,892)	106,963	40,144	66,819
Capital outlay	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal payments	-	-	-	-	-	-	1,805,000	1,805,000	-
Interest	-	-	-	-	-	-	476,782	473,466	3,316
Total expenditures	19,339,834	19,167,525	172,309	72,424,917	72,034,737	390,180	2,388,745	2,318,610	70,135
Revenues over (under) expenditures	4,614,264	5,261,963	647,699	(5,645,717)	(4,953,856)	691,861	(87,745)	(257,545)	(169,800)
Other financing sources (uses)	2,550	2,550	-	4,935,950	4,359,016	(576,934)	352,477	352,477	-
Operating transfers in	(6,056,610)	(5,871,940)	184,670	(2,550)	(148,738)	(146,188)	(298,803)	-	298,803
Operating transfers (out)	(6,054,060)	(5,869,390)	184,670	4,933,400	4,210,278	(723,122)	53,674	352,477	298,803
REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	(1,439,796)	(607,427)	832,369	(712,317)	(743,578)	(31,261)	(84,071)	94,932	129,003
Fund balance at beginning of year	3,306,362	3,306,362	-	3,743,834	3,743,834	-	2,641,868	2,641,868	-
Equity transfer (to) from other funds	1,451,870	613,000	(838,870)	-	86,212	86,212	-	-	-
Fund balance at end of year	\$ 3,318,436	\$ 3,311,935	(\$ 6,501)	\$ 3,031,517	\$ 3,086,468	\$ 54,951	\$ 2,607,797	\$ 2,736,800	\$ 129,003

The accompanying notes are an integral part of this statement.

County of Muskegon
All Proprietary Fund Types

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
RETAINED EARNINGS/FUND BALANCE
Year ended December 31, 1995

	Proprietary Fund Types		Totals (memorandum only)	
	Enterprise Funds	Internal Service Funds	1995	1994
Operating revenues				
Charges for services	\$ 12,945,344	\$ -	\$ 12,945,344	\$ 13,815,733
Farm sales	999,812	-	999,812	1,152,452
Interest and penalties on delinquent taxes	-	1,973,678	1,973,678	2,594,514
Intragovernmental revenues	-	9,406,177	9,406,177	8,908,092
Other	-	2,116,021	2,116,021	1,518,288
	<u>13,945,156</u>	<u>13,495,876</u>	<u>27,441,032</u>	<u>27,989,079</u>
Operating expenses				
Salaries and fringe benefits	4,427,381	213,159	4,640,540	4,411,324
Supplies and other operating expenses	6,881,833	421,954	7,303,787	10,675,687
Cost of materials used	-	258,009	258,009	303,231
Insurance benefits and claims	-	883,374	883,374	1,737,434
Insurance premiums	-	7,545,576	7,545,576	7,073,565
Interest expense	-	917,361	917,367	948,919
Depreciation and amortization	2,810,912	485,455	3,296,367	3,038,954
	<u>14,120,126</u>	<u>10,724,888</u>	<u>24,845,014</u>	<u>28,189,114</u>
	<u>(174,970)</u>	<u>2,770,988</u>	<u>2,596,018</u>	<u>(200,035)</u>
Operating income (loss)				
Other income or (deductions)	1,484,351	-	1,484,351	1,332,268
Operating subsidies	1,595,013	-	1,595,013	1,725,554
User fees for debt service	(2,107,401)	-	(2,107,401)	(2,222,431)
Interest expense	726,679	811,968	1,538,647	1,339,345
Interest income	(313,631)	-	(313,631)	(4,093,164)
Other - net	1,385,011	811,968	2,196,979	(1,918,428)
	<u>1,210,041</u>	<u>3,582,956</u>	<u>4,792,997</u>	<u>(2,118,463)</u>
Income before operating transfers				
Operating transfers in	1,199,805	-	1,199,805	2,529,400
Operating transfers (out)	(764,577)	(1,706,639)	(2,471,216)	(1,524,564)
	<u>435,228</u>	<u>(1,706,639)</u>	<u>(1,271,411)</u>	<u>1,004,836</u>
NET INCOME	1,645,269	1,876,317	3,521,586	(1,113,627)
Transfer of depreciation and amortization to contributions in aid of construction	1,805,261	-	1,805,261	1,773,227
Net income transferred to retained earnings	3,450,530	1,876,317	5,326,847	659,600
Retained earnings at beginning of year	20,105,502	14,969,378	35,074,880	36,667,410
Transfer to contributed capital	(331,472)	-	(331,472)	(1,441,703)
Equity transfer to other funds	-	(613,000)	(613,000)	(810,427)
Retained earnings at end of year	<u>\$ 23,224,560</u>	<u>\$ 16,232,695</u>	<u>\$ 39,457,255</u>	<u>\$ 35,074,880</u>

County of Muskegon
All Proprietary Fund Types
COMBINED STATEMENT OF CASH FLOWS
Year ended December 31, 1995

	Proprietary Fund Types		Totals	
	Enterprise Funds	Internal Service Funds	1995	(memorandum only) 1994
CASH FLOW FROM OPERATIONS				
Operating income (loss)	<u>(\$ 174,970)</u>	<u>\$ 2,770,988</u>	<u>\$ 2,596,018</u>	<u>(\$ 200,055)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:				
Increase (decrease) in deferred revenue	1,283,123	-	1,283,123	(261,599)
Depreciation expense	2,808,536	485,455	3,293,991	3,038,955
(Increase) decrease in accounts receivable	86,505	1,751	88,256	265,251
Decrease in intergovernmental receivable	(524,000)	-	(524,000)	1,198,935
Increase in advances payable	(28,705)	-	(28,705)	6,871
Decrease in advances payable	-	-	-	(59,900)
(Increase) decrease in inventory	(1,486,599)	29,892	(1,456,707)	225,319
Increase (decrease) in accounts payable	154,094	332,447	486,541	(1,365,101)
Increase (decrease) in accrued liabilities	819,942	236,701	1,056,643	4,310,253
(Increase) decrease in prepaid items	-	(247,889)	(247,889)	(100,768)
Increase (decrease) in due to other funds	-	126,314	126,314	3,447
(Increase) decrease in due from other funds	-	(270,690)	(270,690)	4,474
Loss (gain) on sale of fixed assets	-	10,147	10,147	-
Other income	246,578	-	246,578	68,795
Other expense	(749,616)	-	(749,616)	(4,346,308)
Less debt service revenues	-	(1,973,678)	(1,973,678)	(2,594,514)
Increase (decrease) in restricted accounts	(344,164)	-	(344,164)	78,764
Increase (decrease) in restricted cash	1,713	-	1,713	(2,733,933)
Plus debt service interest expense	-	896,675	896,675	927,199
Plus other debt service expense	-	79,868	79,868	162,586
Total adjustments	<u>2,267,407</u>	<u>(293,007)</u>	<u>1,974,400</u>	<u>(1,171,274)</u>
Net cash provided by (used for) operations	<u>2,092,437</u>	<u>2,477,981</u>	<u>4,570,418</u>	<u>(1,371,309)</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Bond payments	(945,667)	-	(945,667)	(5,100,000)
Bond proceeds	-	-	-	2,995,000
Interest expense and agent fees	(2,109,487)	(198,215)	(2,307,702)	(2,191,515)
Intragovernmental loans	1,784,548	-	1,784,548	(317,275)
Payments on notes	(175,891)	-	(175,891)	(154,626)
Proceeds from sale of fixed assets	516,331	3,958	520,289	143,417
Purchase of fixed assets	(10,071,917)	(743,708)	(10,815,625)	(2,606,953)
Construction in progress	5,643,943	-	5,643,943	(6,654,579)
Capital contributions and grants	1,874,183	-	1,874,183	2,376,940
Net cash used for capital and related financing activities	<u>(\$ 3,483,957)</u>	<u>(\$ 937,965)</u>	<u>(\$ 4,421,922)</u>	<u>(\$ 11,509,591)</u>

The accompanying notes are an integral part of this statement.

THIS STATEMENT COVERS MORE THAN ONE PAGE

County of Muskegon
All Proprietary Fund Types
COMBINED STATEMENT OF CASH FLOWS - CONTINUED
Year ended December 31, 1995

	Proprietary Fund Types		Totals	
	Enterprise Funds	Internal Funds	1995	(memorandum only) 1994
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES				
Intragovernmental loans	(\$ 295,337)	-	(\$ 295,337)	(\$ 12,070)
Advances to other funds	-	(1,793,406)	(1,793,406)	(555,000)
Advances from other funds	-	880,651	880,651	549,916
Operating subsidies	1,345,496	-	1,345,496	1,736,026
Operating transfers out	(764,577)	(1,706,639)	(2,471,216)	(1,524,564)
Operating transfers in	1,184,606	-	1,184,606	2,529,400
Equity transfers out	-	(6,281,064)	(6,281,064)	(6,339,377)
Equity transfers in	-	5,668,064	5,668,064	5,528,950
Debt service revenue	1,645,013	-	1,645,013	1,725,554
Other interest expense	190,615	-	190,615	(30,813)
Restricted assets for debt service	342,451	-	342,451	5,480,504
Bond payments	-	(10,500,000)	(10,500,000)	(11,050,000)
Bond proceeds	-	7,250,000	7,250,000	11,500,000
Interest and agent fees expenses	-	(803,686)	(803,686)	(1,053,480)
Interest income on advances	-	-	-	21,844
Tax collections	-	12,175,063	12,175,063	16,131,455
Delinquent tax payments to municipalities	-	(7,600,958)	(7,600,958)	(13,398,781)
Net cash provided by (used for) noncapital financing activities	3,648,267	(2,711,975)	936,292	11,239,564
CASH FLOW FROM INVESTING ACTIVITIES				
Other interest income	-	-	-	-
Interest received from investment pool	488,483	736,639	1,225,122	1,499,744
Net cash provided by investing activities	488,483	736,639	1,225,122	1,499,744
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	2,745,230	(435,320)	2,309,910	(141,592)
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	13,618,060	12,811,368	26,429,428	26,571,020
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 16,363,290</u>	<u>\$ 12,376,048</u>	<u>\$ 28,739,338</u>	<u>\$ 26,429,428</u>

The accompanying notes are an integral part of this statement.

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS
December 31, 1995

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 527.34 square miles with the county seat located in the City of Muskegon. The county operates under an elected Board of Commissioners (9 members) and provides services to its 159,000 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 and trust and agency 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 major capital projects) requiring separate accounting because of legal or regulatory provision or administrative action.

Debt Service Funds - The debt service funds are used to record the funding and payment of principal and interest on the county's bonded debt.

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.

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.

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 (non-proprietary 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 governmental fund types.

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
December 31, 1995

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

b) Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds and expendable trust funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

All proprietary funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with the operation of these funds are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

The modified accrual basis of accounting is used by all governmental fund types, expendable trust funds and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Revenues for 1995 include property taxes levied on December 1, 1994, and collected in early 1995. The "1996 property taxes" levied on December 1, 1995, became a lien on that date and will be collected principally in early 1996. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1995, since they are not available to fund expenditures until 1996. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt are recorded as fund liabilities when due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Those revenues susceptible to accrual are property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services. Sales taxes collected and held by the state at year end on behalf of the government also are recognized as revenue. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

The accrual basis of accounting is utilized by proprietary fund types. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

The government reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

c) Inventories

Inventories, which consist of replacement parts, office supplies, drugs and medical supplies, are stated at cost using the first in, first out (FIFO) method in governmental funds, and at the lower of average costs or market in proprietary funds. 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 to 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, 1995

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES AND OTHER MATTERS - 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
Lagoon	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 non-staff 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 Governmental Accounting Standards Board, Statement #16, 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 \$5,016,826 is recorded in the general long-term debt account group. Compensated absences in the proprietary funds are accrued in full.

County Road Commission personnel are paid fully for accumulated vacation and nothing for sick leave upon termination. Upon retirement or death, personnel receive full accumulated vacation and one half the sick leave accrued.

f) Self-Insurance Fund

The county maintains a self-insurance fund. The purpose of this fund is to pay premiums and claims as they are billed or occur. For the self-insured areas of workers' compensation and unemployment, the county maintains an incurred but not reported (IBNR) reserve in both areas.

g) 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 City of Muskegon Downtown Development Authority, which is held jointly by the capital projects and internal service funds. Portions of the capital projects fund balance have been reserved and retained earnings of an 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.

Specific fund balances designated and reserved are:

Designated for Officer Training	<u>\$10,223</u>
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Special Revenue

Emergency Services	\$ 13,646
Park Fund	242,008
Friend of the Court	46,244

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1995

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

Special Revenue - continued

Accommodations Tax	109,192
Michigan Enforcement Team (WMET)	5,076
TNT Drug	26,325
Prosecutor Drug Fund	4,103
Silent Observer	169
Library	29,835
EDC Loan Revolving	244,576
Dynatorque Loan	391,972
Cherry Hill Loan	31,752
Rambusch-Fuchs CDBG Grant	3,549
Harding Energy Systems	497,216
Child Care Facility	11,941
Victim Restitution	32,718
Health Department	163,944
Community Mental Health	162,528
Mental Health Building	22,789
John R. Campbell Building	3,116
	<u>\$2,042,699</u>

Debt Service

Designated for debt service	\$2,736,800
	<u>\$2,736,800</u>

Capital Projects

Capital improvements designated for Heritage Landing	\$4,836
Capital improvements designated for drain projects	221,364
Capital improvements designated for water and sewer projects	664,769
	<u>\$890,969</u>

Enterprise

Reserved for cell closure	\$4,363,889
Reserved for debt service	1,064,402
	<u>\$5,428,291</u>

Internal Service

Reserved for equipment purchases	\$2,082,794
Reserved for insurance future costs	6,381,939
	<u>\$8,464,733</u>

Trust and Agency

Designated for perpetual care	
Cemetery Trust Endowment	\$30,439
Medical Care Facility Endowment	74,707
	<u>\$105,146</u>

h) 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, 1995 and 1994, the status of contributions in aid of construction is as follows:

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1995

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

	Solid Waste Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Contributions in aid of construction at beginning of year	\$28,501	\$6,664,825	\$3,335,807
Current year contributions	-	-	656,102
(Retirements) - transfers - net	-	1,643,594	(58,683)
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(2,375)</u>	<u>(315,679)</u>	<u>(365,969)</u>
Contributions in aid of construction at end of year	<u>\$ 26,126</u>	<u>\$7,992,740</u>	<u>\$3,567,257</u>

	Muskegon County Wastewater Management System (5920)	Total 1995	Total 1994
Contributions in aid of construction at beginning of year	\$52,354,810	\$62,383,943	\$60,675,199
Current year contributions	1,141,718	3,441,414	3,502,229
(Retirements) - transfers - net	-	(58,683)	(17,883)
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(1,121,238)</u>	<u>(1,805,261)</u>	<u>(1,775,602)</u>
Contributions in aid of construction at end of year	<u>\$52,375,290</u>	<u>\$63,961,413</u>	<u>\$62,383,943</u>

i) Budgets

The general, special revenue, and debt service 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 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 (department) totals in the general fund. All other special revenue fund expenditures and debt service funds 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 revision 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 Governing Board has the authority to amend all budgets at the fund level through the appropriation ordinance. It further has the right to amend the General Fund at the activity level if it desires.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

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

Management has no authority to amend budgets at the fund level. Management can do transfers within funds at the departmental level without governing board approval but not between departments. Some budgets are approved at the zero activity level when there appears to be no consistent operating data to project future revenues or expenses.

8. 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.
9. All budget appropriations lapse at the end of each funds' fiscal year.

i) Reporting Entity

In accordance with GASB Statement 14, all funds and account groups under direct control of the county have been included in this report.

- 1) The component units of government included in this report are the Muskegon County Road Commission and the Muskegon County Department of Social Services.
- 2) The Muskegon County Road Commission (MCRC) is discretely presented to emphasize that they are legally separate from the County. The Social Services Fund (Fund 2910) is blended in the Special Revenue Funds. Their inclusion is based on the County Board appointing the legislative body. The MCRC financial statements can be obtained from the MCRC offices in Muskegon, MI. The Social Services Financial Statement is included in the State of Michigan Financial Report and can be obtained from the State of Michigan Department of Social Services in Lansing, MI.
- 3) The criteria established by the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity" for determining the reporting entity includes fiscal dependency and whether the financial statements would be misleading if the component unit data were not included. Based on the above criteria, these financial statements present the Muskegon County Road Commission, a component unit of Muskegon County, and include the Road Commission Operating Fund, Employee Deferred Compensation Fund, General Fixed Asset Account Group and General Long Term Debt Account Group.
- 4) There are no other overlapping entities that generate a positive response in any of the criteria defined in GASB Statement 14.

k) 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 each 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.

l) Reclassifications

Certain items in the 1994 financial information have been reclassified to conform to the 1995 presentation.

m) 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 plan. Indirect costs are defined by Office of Management and Budget (OMB) Circular A-87 as costs "(a) incurred for a common or joint purpose benefitting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted 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 provision of OMB Circular A-87. 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 1995, the county's indirect cost rate was 9.4835 % of direct salaries and wages, excluding fringe benefits. Certain other accounting policies are disclosed in subsequent footnotes.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENT - CONTINUED

December 31, 1995

NOTE 2 - PROPERTY TAX

Property taxes are levied and attached as an enforceable lien on property as of July 1 and December 1. Taxes are payable by March 1 with local treasurers. After March 1, 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 1. 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 taxes due, at a tax sale the first Monday in May. Therefore, under the statutes, total delinquency collection is assured.

NOTE 3 - CASH AND CASH EQUIVALENTS

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, U.S. treasury notes, and commercial paper primarily on a pooled investment basis.

Cash equivalents are short-term, highly liquid investments that have both of the following characteristics:

- . Investments that are readily convertible to known amounts of cash
- . Investments that mature in such a short period of time that their values are effectively immune from changes in interest rates
- . Original maturity of three months or less

Investments are stated at cost. Investment income of the pooled investment account is allocated monthly to the respective funds on the basis of their average daily cash balance. As of December 31, 1995, investments consisted of the following:

	U.S. Treasury Notes	Municipal Investment Funds	Commercial Paper	Total	Market
Pooled Investments	\$14,000,000	\$5,741,289	\$7,510,000	\$27,251,289	\$27,594,854
Deferred Comp	-	-	-	12,759,514	12,759,514
	<u>\$14,000,000</u>	<u>\$5,741,289</u>	<u>\$7,510,000</u>	<u>\$40,010,803</u>	<u>\$40,354,368</u>

The county maintains a cash and investment pool that is used by all county funds and service agencies for which the county provides bookkeeping services. Each fund's portion of this pool is displayed as "cash and cash equivalents" (and investments) on the combined and individual balance sheets.

Deposits: At year-end, the carrying amount of the county's deposits was \$14,108,261 and the bank balance was \$15,104,485. Of the balances, \$300,000 was covered by federal depository insurance and \$14,804,485 was uninsured.

Restricted Cash: At year-end, the restricted cash balance was \$94,587. Of this balance, \$94,587 was insured by federal depository insurance.

Investments: Per M.S.A. 3.843 (1), the legislative or governing body of the county has authorized the treasurer to invest surplus funds belonging to and under the control of the commission of the county as follows:

1. In bonds and other direct obligations of the United States or an instrumentality of the United States.
2. In certificates of deposit, saving accounts, deposit accounts, or depository receipts of a bank which is a member of the federal deposit insurance corporation or a savings and loan association which is a member of the federal savings and loan insurance corporation or a credit union which is insured by the national credit union administration.
3. In commercial paper rated at the time of purchase within the three highest classifications established by not less than two standard rating services and which matures not more than 270 days after the date of purchase. Not more than 50% of any fund may be invested in commercial paper at any time.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 3 - CASH AND CASH EQUIVALENTS - continued

4. In United States government or federal agency obligation repurchase agreements.
5. In banker's acceptance of United States banks.
6. In mutual funds composed of investment vehicles which are legal for direct investment by local units of government in Michigan.

The county's investments are listed below to give an indication of the level of risk assumed by the entity at year-end. Category 1 includes investments that are insured or registered, or for which the securities are held by the county, or its agent in the county's name. Category 2 includes investments that are uninsured and unregistered and for which the securities are held by the broker's trust department or county's agent in the county's name. Category 3 includes investments that are uninsured and unregistered and held by the counterparty or by its trust department or agent but not in the county's name.

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>	Carrying Amount and Cost	Market
U.S. Treasury Notes	\$14,000,000	-	\$ -	\$14,000,000	\$14,134,390
Commercial Paper	7,250,000	260,000	-	7,510,000	7,719,175
	<u>\$21,250,000</u>	<u>\$260,000</u>	<u>-</u>	21,510,000	21,853,565
Investment held by third party for deferred comp plans				12,759,514	12,759,514
Municipal sweep account				5,517,174	5,517,174
Government investment fund				<u>224,115</u>	<u>224,115</u>
Total Investments				<u>\$40,010,803</u>	<u>\$40,354,368</u>

NOTE 4 - LONG-TERM NOTE RECEIVABLE

The county has a long-term note receivable from the City of Muskegon Downtown Development Authority (a Michigan nonprofit corporation) dated August 17, 1989 (issued in the face amount of \$1,000,000, interest free), which is held jointly by capital projects and internal service funds.

The note is included in the accompanying combined financial statements at its original face amount. The note is collateralized by a certain tax increment financing plan and by the assignment of the related leases, which are believed to provide adequate assurance for the realization of the notes.

NOTE 5 - PROPERTY AND EQUIPMENT

The components of property and equipment at December 31, 1995 are summarized as follows:

	Proprietary Funds	General Fixed Asset Account Group	Total
In-service			
Land	\$11,758,337	\$1,975,429	\$13,733,766
Land improvements	14,188,778	591,623	14,780,401
Lagoons	9,517,671	-	9,517,671
Buildings and improvements	16,855,481	23,425,202	40,280,683
Machinery and equipment	16,091,465	6,980,897	23,072,362
Wastewater collection and distribution system	22,912,888	-	22,912,888
Capitalized interest and engineering	3,409,468	-	3,409,468
	<u>94,734,088</u>	<u>32,973,151</u>	<u>127,707,239</u>
Less accumulated depreciation	<u>(39,384,586)</u>	<u>-</u>	<u>(39,384,586)</u>
	55,349,502	32,973,151	88,322,653
Construction in progress	<u>55,165,753</u>	<u>1,297,475</u>	<u>56,463,228</u>
	<u>\$110,515,255</u>	<u>\$34,270,626</u>	<u>\$144,785,881</u>

The following table summarizes the changes in the components of the general fixed assets account group for the year ended December 31, 1995:

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
December 31, 1995

NOTE 5 - PROPERTY AND EQUIPMENT - Continued

	<u>Balance January 1, 1995</u>	<u>Additions and Adjustments</u>	<u>Retirements and Adjustments</u>	<u>Balance December 31, 1995</u>
Land	\$1,975,429	\$ -	\$ -	\$1,975,429
Land improvements	448,401	143,222	-	591,623
Buildings and improvements	23,168,623	308,504	51,925	23,425,202
Equipment	6,518,694	635,685	173,482	6,980,897
Construction in progress	<u>1,297,475</u>	<u>-</u>	<u>-</u>	<u>1,297,475</u>
	<u>\$33,408,622</u>	<u>\$1,087,411</u>	<u>\$225,407</u>	<u>\$34,270,626</u>

General fixed assets at December 31, 1995 are utilized in the following functions:

Legislative	\$5,650
Judicial	1,220,036
General county government	5,292,903
Public safety	3,776,815
Health	11,913,557
Welfare	5,469,893
Culture	798,324
Recreation	1,837,248
Convention center	2,658,725
Construction in progress	<u>1,297,475</u>
	<u>\$34,270,626</u>

NOTE 6 - LONG-TERM DEBT

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

	<u>Balance January 1, 1995</u>	<u>Borrowings (payments)</u>	<u>Balance December 31, 1995</u>
<u>General Long-Term Debt Account Group</u>			
Special Assessment Debt with Governmental Commitment			
Series II - payable in annual installments of \$100,000 through 2004 with interest from 6% to 7.4% (8713)	\$1,000,000	\$(100,000)	\$ 900,000
Series III - payable in annual installments of \$75,000 through 1997 with interest at 7.25% (8714)	225,000	(75,000)	150,000
Egelston Township Extension Bonds - payable in increasing annual installments ranging from \$125,000 in 1995 to \$125,000 in 2000 with interest from 5% to 6.1% (8832)	750,000	(125,000)	625,000
Muskegon Township Extension Bonds - payable in increasing annual installments ranging from \$600,000 in 1995 to \$600,000 in 2002 with interest from 5% to 7% (8833)	4,800,000	(600,000)	4,200,000

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
December 31, 1995

NOTE 6 - LONG TERM DEBT - continued

General Long Term Debt Group-continued

Laketon Township Extension Bonds - payable in increasing annual installments ranging from \$125,000 in 1995 to \$150,000 in 2004 with interest from 6% to 6.4% (8834)	\$1,450,000	(\$125,000)	\$1,325,000
Muskegon County Water Supply System No. 1 Bonds - payable in increasing annual installments ranging from \$275,000 in 1995 to \$300,000 in 2003 with interest from 5% to 6% (8711)	2,675,000	(275,000)	2,400,000
Muskegon County Solid Waste Management No. 2 Transfer Station Bonds - payable in annual installments of \$25,000 through 1999 with interest from 6.4% to 6.5% (8716)	125,000	(25,000)	100,000
Northside Water Project Bonds - payable in increasing annual installments ranging from \$20,000 in 1995 to \$40,000 in 2021 with interest at 5% (8719)	940,000	(20,000)	920,000

Other Debt

Muskegon County Building Authority - Convention Center (Refunded) - payable in increasing annual installments ranging from \$200,000 in 1995 to \$250,000 in 2003 with interest from 5.00% to 6.20% (3100)	2,000,000	(200,000)	1,800,000
Muskegon County Mental Health Center Bonds - payable in increasing annual installments ranging from \$185,000 in 1995 to \$210,000 in 2005 with interest from 6.8% to 7.6% (3141)	2,280,000	(185,000)	2,095,000
Muskegon County Mental Health Center Bonds - payable in increasing annual installments ranging from \$75,000 in 1995 to \$175,000 in 2010 with interest from 5.0% to 10.0% (3142)	2,000,000	(75,000)	1,925,000
Furniture purchase agreement payable in equal monthly installments of \$5,145.81 through May 1996 (2150)	84,960	(56,472)	28,489
Sick leave and annual time payable as used or upon retirement or termination. (See Note 1(e) for limitations on payoff) (1010)	<u>4,482,147</u>	<u>3,501,809</u> <u>(2,967,130)</u>	<u>5,016,826</u>
Total General Long-Term Debt Account Group	<u>\$22,812,107</u>	<u>\$ (1,326,793)</u>	<u>\$21,485,315</u>

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
December 31, 1995

NOTE 6 - LONG-TERM DEBT - Continued

Enterprise Funds

1989 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$750,000 in 1995 to \$2,000,000 in 2008 with interest from 5.75% to 10.75% (5920)	\$21,250,000	(\$750,000)	\$20,500,000
1992 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$100,000 in 1995 to \$200,000 in 2008 with interest from 4.5% to 6.4% (5920)	2,125,000	(100,000)	2,025,000
Five year promissory note payable for caterpillar hydraulic excavator due in monthly installments of \$10,423.12 including interest at 4.58% for 60 months from January 1994 to December 1998 (5920)	456,678	(96,989)	359,689
Muskegon County Building Authority (County Fairgrounds) - payable in increasing annual installments ranging from \$50,000 in 1995 to \$200,000 in 2009 with interest from 9.5% to 10% (5083)	2,250,000	(50,000)	2,200,000
Muskegon County Airport Terminal - payable in increasing annual installments ranging from \$70,000 in 1995 to \$280,000 in 2013 with interest from 4.75% to 5.625% (5810)	2,995,000	(70,000)	2,925,000
Ten year promissory note payable for building improvements at 6% interest payable in annual installments of \$6,114 including interest through 2000 (5810)	<u>25,740</u>	<u>(4,569)</u>	<u>21,170</u>
Total Enterprise Funds	<u>\$29,102,418</u>	<u>\$ (1,071,558)</u>	<u>\$28,030,859</u>

Internal Service Funds

General Obligation Tax Notes

Delinquent Tax Series

1994 - payable in annual installment of \$2,900,000 in 1996, \$2,750,000 in 1997 with interest at 6.25% (6194)	-	7,250,000 (1,600,000)	5,650,000
1992 - payable in annual installment of \$4,300,000 in 1995, with interest at 4.5%. (6192)	4,300,000	(4,300,000)	-
1993 - payable in annual installment of \$4,400,000 in 1996, with interest from 6.75% to 7.25% (6193)	<u>9,000,000</u>	<u>(4,600,000)</u>	<u>4,400,000</u>
Total Internal Service Funds	<u>\$13,300,000</u>	<u>\$ 3,250,000</u>	<u>\$10,050,000</u>
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	<u>\$65,214,525</u>	<u>\$ (5,648,351)</u>	<u>\$59,566,174</u>

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
 December 31, 1995

NOTE 6 - LONG-TERM DEBT - Continued

The total requirement for payment of principal and interest amount to \$59,566,174 and \$21,071,054, respectively, at December 31, 1995 as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Long-Term Debt Account Group</u>
1996-1999	\$12,958,717	\$10,720,562	\$13,212,948
2000-2004	16,173,457	-	11,564,802
2005-2009	12,542,612	-	1,492,192
2010-2014	1,179,063	-	463,875
2015-2019	-	-	245,000
2020 -	-	-	84,000
	<u>\$42,853,849</u>	<u>\$10,720,562</u>	<u>\$27,062,817</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, Dalton Township, 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 Bonds issued 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 \$94,587 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 (\$17,984,544 at December 31, 1995) 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. The full faith and credit of the county is pledged for repayment of the bonds. County Building Authority Bonds were used to remodel the former Department of Social Services building for Community Mental Health. 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, 1995

NOTE 6 - LONG-TERM DEBT - Continued

Combined Schedule of Annual Principal Requirements for
Bonded Debt Outstanding at December 31, 1995

Year	Total Water	Total Sewer	Total General Obligation	Total Delinquent Tax	Totals	Principal Due Every Five Years
1996	\$320,000	\$1,900,000	\$635,000	\$7,300,000	\$10,155,000	
1997	330,000	1,925,000	640,000	2,750,000	5,645,000	
1998	330,000	2,625,000	695,000		3,650,000	
1999	330,000	2,625,000	750,000		3,705,000	
2000	330,000	2,600,000	810,000		3,740,000	26,895,000
2001	330,000	2,475,000	820,000		3,625,000	
2002	335,000	2,750,000	850,000		3,935,000	
2003	335,000	2,175,000	860,000		3,370,000	
2004	35,000	2,200,000	665,000		2,900,000	
2005	35,000	1,950,000	740,000		2,725,000	16,555,000
2006	35,000	2,200,000	540,000		2,775,000	
2007	35,000	2,200,000	550,000		2,785,000	
2008	35,000	2,200,000	585,000		2,820,000	
2009	35,000		600,000		635,000	
2010	35,000		410,000		445,000	9,460,000
2011	35,000		250,000		285,000	
2012	40,000		265,000		305,000	
2013	40,000		280,000		320,000	
2014	40,000				40,000	
2015	40,000				40,000	990,000
2016	40,000				40,000	
2017	40,000				40,000	
2018	40,000				40,000	
2019	40,000				40,000	
2020	40,000				40,000	
2021	40,000				40,000	240,000
	<u>\$3,320,000</u>	<u>\$29,825,000</u>	<u>\$10,945,000</u>	<u>\$10,050,000</u>	<u>\$54,140,000</u>	<u>\$54,140,000</u>

The following fund balances represent long-term debt amounts available in other funds:

Debt Service Funds Designated for Debt Service	<u>\$2,736,800</u>
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NOTE 7 - PENSION PLAN

The county participates in the Michigan Municipal Employees' Retirement System. In accordance with Governmental Accounting Standards Board (GASB) Statement No. 5, the plan is classified as an agent multi-employer Pension Employee Retirement System (PERS). The following are the disclosures required by the statement:

Benefits Provided

The County of Muskegon employees are covered for retirement benefits under the Michigan Municipal Employee's Retirement System. All eligible county employees receive a service credit month for each month during which they

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 7 - PENSION PLAN - Continued

work at least ten (10) six (6) hour days. An employee may retire under M.E.R.S. at age 60 with ten or more years of service. Retirement may be taken at age 55 with 15 years of service with benefits reduced by 1/2 of 1% for each month under age 60. Upon completion of ten years service, an employee has Deferred Service status and will not lose retirement benefits when leaving county employment prior to age 60 (unless employee contributions are withdrawn). Deferred Service status would permit drawing retirement benefits at age 60.

Those groups which have Benefit Program F55 may retire at age 55 with 25 years of service with no reduction in benefits. After completion of 30 months of county service, an employee going to another reciprocal unit as defined under Act No. 88, P.A., of 1961, as amended, will receive (at the time of retirement) benefits for time spent with the county.

The county subscribes to Plan B-1 with the following benefits:

1.7% of final average compensation* multiplied by years and months of service credit;

And, to Plan B-2 with the following benefits:

2.0% of final average compensation* multiplied by years and months of service credit;

And, to Plan B-3 with the following benefits:

2.25% of FAC with a maximum of 80% of FAC multiplied by years and months of service credit;

And to Plan B-4 with the following benefits:

2.5% of FAC with a maximum of 80% of FAC multiplied by years and months of service credit;

And, to Plan C-1 with the following benefits:

1.2% of first \$4,200 plus 1.7% of amounts over \$4,200 of FAC * multiplied by years and months of service credit.

And, to Plan C-2 with the following benefits:

2.0% of FAC payable until unreduced social security is available. Upon attainment of this age, the benefit reverts to base benefit A, C-New, C-Old, C-1 New, C-1 Old or B-1.

*Final average compensation (FAC) is determined by adding your consecutive 60 months of highest earnings of credited service and dividing the total by 5.

For those employees who contribute toward their retirement, following is the formula for computing those contributions: 3% on yearly earnings up to \$4,200 and 5% on yearly earnings over \$4,200. Retirement credit is earned while an employee is off on a compensable work-related accident. However, no service credit is given for months spent off on any other type of disability or unpaid leave.

Plan B-2: Non-Bargaining Employees, Brookhaven Non-Union, Mental Health Aides, Wastewater
Plan B-2: With F55: Sheriff, Undersheriff, elected officials, Admin., Health Dept. nurses
Plan B-3: GEU Employees; District Court Employees
Plan B-3: With F55: Sheriff Deputy and Command Unit Employees
Plan B-1: Brookhaven AFSCME Employees; Brookhaven LPN Employees;
Plan B-1: With F55: Sheriff non-union

Total 1995 payroll was \$33,381,642, of which \$31,103,153 was for employees covered under the plan.

Pension Benefit

The amount shown below as the "pension benefit obligation" is a standardized disclosure measure of the present value of pension benefits, adjusted for the effects of projected salary increases, estimated to be payable in the future as a result of employee service to date. The measure is the actuarial present value of credited projected benefits and is intended to (1) help users assess the plan's funding status on a going-concern basis, (2) assess progress being made in accumulating sufficient assets to pay benefits when due, and (3) allow for comparisons among public employee retirement plans. The measure is independent of the actuarial funding method used to determine contributions to the plan.

The pension benefit obligation was determined as part of an actuarial valuation of the plan as of December 31, 1995. Significant actuarial assumptions used in determining the pension benefit obligation include (a) a rate of return on the investment of present and future assets of 8.0% per year compounded annually, (b) projected salary increases of 5.0% per year compounded annually, attributable to inflation, (c) additional projected salary increases ranging from 0.0% to 4.2% per year, depending on age, attributable to seniority/merit, and (d) the assumption that benefits will increase 2.5% per year after retirement for persons under Benefit E-1 or E-2. At December 31, 1994, the assets were less than the pension benefit obligation by \$1,722,169, determined as follows:

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1995

NOTE 7 - PENSION PLAN - Continued

Pension Benefit Obligation:		
Retirees and beneficiaries currently receiving benefits		\$16,611,025
Terminated employees not yet receiving benefits		1,737,053
Current employees:		
Accumulated employee contributions including allocated investment income		2,420,055
Employer financed - vested		26,896,296
Employer financed - non-vested		<u>6,781,544</u>
Total Pension Benefit Obligation		\$54,445,973
Net assets available for benefits, at cost (At market: \$55,507,624)		<u>52,723,804</u>
Unfunded Pension Benefit Obligation		<u>(\$ 1,722,169)</u>

During the year ended December 31, 1994, the plan experienced a net change of \$6,510,555 in the pension benefit obligation. There were no changes in actuarial assumptions during the year. The change in the pension benefit obligation resulting from benefit changes is \$542,848.

Contributions Required and Contributions Made

MERS funding policy provides for periodic employer contributions at actuarially determined rates that, expressed as percentages of annual covered payroll, are designed to accumulate sufficient assets to pay benefits when due. The normal cost and amortization payment for the year ended December 31, 1994, were determined using an attained age actuarial funding method. Unfunded actuarial accrued liabilities, if any, were amortized as a level percent of payroll over a period of 30 years.

During the year ended December 31, 1994, employer contributions totaling, \$627,000 were made in accordance with contribution requirements determined by an actuarial valuation of the plan as of December 31, 1992. Employer contributions represented 2.67% of projected covered payroll (projected payroll is equal to 1.08362 times December 31, 1992, valuation payroll).

The effect of changes in actuarial assumptions or methods affecting the December 31, 1992 actuarial valuation and the effect of changes in benefit provisions, if any, on the computed employer contribution was not computed.

Significant actuarial assumptions used to compute contribution requirements were the same as those used to compute the standardized measure of the pension benefit obligation.

Computed Contribution Comparative

Fiscal Yr. Ending December 1	Valuation Date December 31	Dollar Contribution for Fiscal Year			Valuation Payroll	Weighted Average* Computed Contrib. Rates as % of Valuation Payroll	
		Regular	Computed Minimum	Actual		Regular	Minimum
1985	1983	1,550,540	775,280	775,333	14,547,061	9.70	4.85
1986	1984	1,552,040	0	0	15,338,935	9.21	0.00
1987	1985	1,657,460	0	0	16,393,363	9.20	0.00
1988	1986	1,867,140	0	0	17,849,453	9.52	0.00
1989	1987	1,827,328	0	0	19,097,665	8.83	0.00
1990	1988	1,987,796	0	0	20,752,973	8.84	0.00
1991	1989	2,142,264	0	520,000	22,115,804	8.94	0.00
1992	1990	2,500,828	0	1,001,000	23,496,830	9.82	0.00
1993	1991	2,669,580	0	1,193,500	24,999,422	9.85	0.00
1994	1992	3,201,036	0	627,000	27,266,493	10.83	0.00

Actuarial assumptions were revised for the 1981, 1984, 1987, and 1993 valuations.

* Weighted average computed contribution rate is equal to the contribution dollars divided by the valuation payroll projected to the appropriate fiscal year. The current projection factor is equal to 1.08362.

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
 December 31, 1995

NOTE 7 - PENSION PLAN - Continued

Analysis of Funding Progress

Valuation Date December 31	(1) Net Assets Available For Benefits	(2) Pension Benefit Obligation (PBO)	(3) Percent Funded (1)/(2)	(4) Unfunded PBO (2)-(1)	(5) Annual Covered Payroll	(6) Unfunded (assets in excess of) PBO As a percent of Covered Payroll (4)/(5)
1980	8,174,609	9,406,945	87	1,232,336	11,902,034	10
1981	9,951,161	9,678,896	103	(272,265)	13,584,162	(2)
1982	11,887,353	11,407,214	104	(480,139)	13,787,949	(3)
1983	14,358,863	11,934,058	120	(2,424,805)	14,547,061	(17)
1984	21,502,761	15,964,316	135	(5,538,445)	15,338,935	(36)
1985	24,413,371	18,247,453	134	(6,165,918)	16,393,363	(38)
1986	27,552,131	20,416,192	135	(7,135,939)	17,849,453	(40)
1987	30,868,440	22,080,093	140	(8,788,347)	19,097,665	(46)
1988	32,507,918	24,718,782	132	(7,789,136)	20,752,973	(38)
1989	35,239,112	27,331,596	129	(7,907,516)	22,115,804	(36)
1990	37,604,868	31,894,288	118	(5,710,580)	23,496,830	(24)
1991	40,780,187	35,980,797	113	(4,799,390)	24,999,422	(19)
1992	44,447,244	42,789,705	104	(1,657,539)	27,266,493	(6)
1993	49,423,044	47,935,418	103	(1,487,625)	27,624,509	(4)
1994	52,723,804	54,445,973	97	1,722,169	29,938,585	6

Note: Total retired life liabilities are reflected above, beginning in 1984. Actuarial assumptions were revised in 1981, 1984, 1987, and 1993 valuations.

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides one indication of the plan's funded status on a going-concern basis. Analysis of the percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the plan. The unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the progress being made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the plan.

Full pension disclosure with 10-year historical trend data is available in a separately published report from Michigan Municipal Employees' Retirement System, or the county.

Information from the plan's administrator is not available to permit the county to determine the actuarial present value of non-vested accumulated plan benefits.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 8 - 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 1995 in the "memorandum only" columns are included only to provide a basis for comparison with 1994 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.

NOTE 9 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The county maintains eight enterprise funds which provide various services. Segment information for the year ended December 31, 1995 is presented below for each of these activities.

	<u>Fairgrounds Operations</u>	<u>Solid Waste Management</u>	<u>Fly Ash Program</u>	<u>Solid Waste Transfer Station</u>	<u>Muskegon County Airport</u>
Operating revenues	\$158,559	\$1,692,846	\$796,953	\$20,651	\$687,106
Depreciation and amortization	69,601	420,120	23,474	6,387	459,383
Operating income (loss)	(28,093)	425,191	392,225	13,292	(838,562)
Operating subsidies	-	-	-	-	118,855
Operating transfers	305,899	220,000	(500,000)	-	673,906
Net income (loss)	54,974	282,735	-	13,207	56,604
Current capital contributions	-	-	(500,000)	-	-
Property additions	-	300,358	-	-	1,003,547
Property deletions (transfers)	-	105,616	-	2,388	317,232
Total non-current liabilities	2,655,000	5,058,400	862,304	-	4,310,568
Net working capital	397,601	7,201,878	3,537,469	6,231	(263,763)
Total assets	3,157,505	9,694,364	3,899,984	41,708	16,303,035
Total equity	365,137	4,363,889	-	41,708	9,361,859

	<u>Muskegon Area Transit System</u>	<u>Northside Water</u>	<u>Wastewater Management System</u>	<u>Total</u>
Operating revenues	\$307,230	\$296,213	\$9,985,598	\$13,945,156
Depreciation and amortization	368,028	-	1,463,919	2,810,912
Operating income (loss)	(1,588,470)	163,623	1,285,824	(174,970)
Operating subsidies	1,365,496	-	-	1,484,351
Operating transfers	-	(264,577)	-	435,228
Net income (loss)	(181,873)	(43,755)	1,463,377	1,645,269
Current capital contributions	228,918	-	1,141,718	1,874,183
Property additions	4,972,317	-	4,799,242	10,071,917
Property deletions (transfers)	103,095	-	(12,000)	516,331
Total non-current liabilities	-	-	22,034,689	34,920,961
Net working capital	424,101	754,369	6,147,833	18,205,719
Total assets	4,284,743	779,489	93,645,031	131,805,859
Total equity	3,928,045	754,369	68,370,966	87,185,973

NOTE 10 - LEASES

The county leases certain office space and equipment under operating leases, which expire on various dates through 1995, with aggregate minimum monthly rentals of \$19,000. Rental expense under operating leases was \$1,043,977 for the year ended December 31, 1995.

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
 December 31, 1995

NOTE 11 - 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, 1995 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Fund</u>	<u>Interfund Payable</u>
General Fund (1010)	\$8,221,712	Foster Child Care (1110)	\$164,253
		Child Haven (1120)	277,194
		Co-Op Reimb. Pros. (1150)	90,454
		Emergency Svcs. (1190)	128,354
		Marine Safety (1200)	120,134
		Sheriff Road Patrol (1210)	36,137
		Copsahead (1220)	3,371
		Friend of the Court (2150)	496,552
		Health Dept. (2210)	1,029,283
		Law Library (2610)	29,911
		Community Correc. (2640)	47,608
		Library (2710)	522,336
		JTPA-Adult (2740)	214,762
		JTPA-Youth (2741)	51,982
		SYETP (2742)	420,079
		Dislocated Workers (2745)	33,775
		Workfirst (2751)	197,718
		School to Work (2753)	42
		Crime Victim's Rights (2800)	15,787
		Juvenile Court CASA (2820)	12,044
		Harding Energy Systems (2874)	284
		Briggs and Stratton CDBG (2875)	75,703
		Remonumentation Program (2890)	5,393
		Brookhaven Med. Care Fac. (2900)	1,404,140
		Child Care Facility (2920)	1,281,678
		Veteran's Trust (2940)	68
		Muskegon County EDC (2960)	12,569
		Henry Street Building (2972)	12,931
		Convention Center Debt (3100)	49
		Heritage Landing Dev. (4180)	107,842
		Public Improvement (4930)	36,983
		Muskegon Co. Airport (5810)	1,063,702
		Muskegon Area Transit (5880)	169,272
		Delin. Tax Revolv. - 1993 (6193)	149,710
		Equipment Revolving (6660)	9,612
	<u>\$8,221,712</u>		<u>\$8,221,712</u>

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
 December 31, 1995

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - continued:

a) Individual fund interfund receivable and payable balances - continued

Fund	Interfund Receivable	Fund	Interfund Payable
Fiscal Year Differences			
General (1010)	\$139,148	Health Department (2210)	\$1,215
		Community Mental Health (2220)	1,421
		JTPA - Adult (2740)	354
		Equipment Revolving (6660)	<u>136,158</u>
	<u>139,148</u>		<u>139,148</u>
	<u>8,360,860</u>		<u>8,360,860</u>
<u>Special Revenue Funds</u>			
Foster Child Care (1110)	132,228	General (1010)	4,747,250
Child Haven (1120)	253,230	JTPA- Adult (2740)	2,156
Co-Op Reimb.-Pros. (1150)	43,991	Workfirst (2751)	38,445
Emergency Svcs. (1190)	139,424	Communities First (2755)	74,556
Marine Safety (1200)	31,153		
Sheriff Rd. Patrol (1210)	563	Fiscal Year Differences	
Parks (2080)	83,970		
Friend of the Court (2150)	94,975	Workfirst (2751)	15,241
Health (2210)	954,361	School to Work (2753)	4,474
Comm. Mntl. Hlth (2220)	503,373		
Alt. Intermed. Svcs. (2221)	89,325		
Law Library (2610)	29,911		
Comm. Correct. (2640)	68,246		
Library (2710)	527,375		
JTPA - Adult (2740)	130,962		
Crime Victim's Rights (2800)	3,209		
Juvenile Ct. CASA (2820)	12,529		
Remonumentation (2890)	3,626		
Brookhaven Med. (2900)	399,685		
Social Services (2910)	6,363		
Child Care Fac. (2920)	1,345,114		
Muskegon County EDC (2960)	12,884		
Henry St. Bldg. (2972)	<u>15,625</u>		
	<u>4,882,122</u>		<u>4,882,122</u>
<u>Capital Projects</u>			
Heritage Landing (4180)	62,953	General (1010)	166,575
Public Improvement (4930)	65,338		
Drain Projects (8010)	<u>38,284</u>		
	<u>\$166,575</u>		<u>\$166,575</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

a) Individual Fund interfund receivable and payable balances - continued:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Fund</u>	<u>Interfund Payable</u>
Enterprise			
Solid Waste Mgmt. (4180)	\$20	General (1010)	\$1,182,906
Fly Ash Program (5711)	1,300,000	Health Dept. (2210)	20
Transfer Station (5712)	3,459	Community Correc. (2640)	492
Muskegon Co. Airport (5810)	1,182,906	Solid Waste Management (5710)	3,459
Muskegon Area Transit (5880)	<u>492</u>	Musk Twnshp Sthsd. Wtr Proj (8844)	<u>1,300,000</u>
	<u>2,486,877</u>		<u>2,486,877</u>
Internal Service			
Central Stores (6330)	1,356	General (1010)	270,690
Risk Management (6770)	18,424	Health Department (2210)	1,550
Equipment Revolving (6660)	269,334	Community Mental Health (2220)	9,772
		Alt. Intermediate Services (2221)	40
		Community Corrections (2640)	34
		JTPA - Adult (2740)	418
		SYETP (2742)	13
		Fiscal Year Differences	
		Health Department (2210)	6,597
	<u>289,114</u>		
	<u>\$16,185,548</u>		<u>289,114</u>
			<u>\$16,185,548</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

b) Operating transfers in (out) balances. Such balances at December 31, September 30 and June 30, 1995 were:

<u>Fund</u>	<u>Operating transfers in</u>	<u>Operating transfers out</u>
General Fund (1010)	\$2,550	\$5,871,940
Foster Child Care (1110)	172,392	
Child Haven (1120)	239,572	
Co-Op Reimb. - Prosecutor (1150)	43,991	
Emergency Services (1190)	139,424	
Marine Safety (1200)	31,266	
Park Fund (2080)	83,970	40,391
Friend of the Court (2150)	94,975	
Health Department (2210)	837,441	
Community Mental Health (2220)	499,970	
Alternative Intermediate Services (2221)	91,458	
Accommodations Tax (2300)	-	105,797
Parks Development (2411)	40,391	
Community Corrections (2640)	68,246	
Law Library (2610)	29,911	
Prosecutor Drug Fund (2672)	-	2,550
Library (2710)	527,376	
Crime Victim's Rights (2800)	3,209	
Juvenile Court CASA (2820)	12,529	
Remonumentation Program (2890)	3,626	
Brookhaven Med. Care Fac. (2900)	96,647	
Social Services (2910)	6,267	
Child Care (2920)	1,307,846	
Muskegon County EDC (2960)	12,884	
Henry Street Building (2972)	15,625	
Convention Center Debt (3100)	307,900	
Henry St. Building Const. (4150)	766,065	
Heritage Landing (4180)	914,390	
Public Improvement (4930)	65,338	381,211
Fairgrounds Operations (5083)	305,899	
Solid Waste Management (5710)	220,000	
Fly Ash (5711)	-	500,000
Muskegon County Airport (5810)	673,906	
Cont. Capital-Defer. Revenue Airport (5810)	509,000	264,577
Northside Water O & M (5910)	-	1,706,639
Drain Projects (8010)	38,284	
Northside Water Project (8719)	44,577	
Muskegon Twnshp Southside Water Proj. (8719)	500,000	
Fiscal Year Differences		
Friend of the Court (2150)	51	
Health Department (2210)	144,948	
Community Mental Health (2220)	-	\$2,134
Juvenile Court CASA (2820)	7,741	
Child Care (2920)	15,574	
	<u>\$8,875,239</u>	<u>\$8,875,239</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1995

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES-Continued

c) Excess of expenditures over budget in individual funds and functions:

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>
General Fund (1010)		
Circuit Court	\$982,137	\$988,871
District Court	1,849,972	1,850,623
CASA Program	0	96
Administration	589,221	594,790
Elections	4,352	9,983
Circuit Court Records	166,670	170,568
Equalization	612,975	614,668
Prosecutor	1,076,520	1,082,546
Shady Grove Cemetery	3,029	3,579
Maintenance	612,436	688,770
Building Security	36,522	36,949
Harris Building	37,872	40,966
Jail Building	175,241	179,383
Gypsy Moth	207,205	208,536
Health	86,215	118,469
Current Year Wage Payoffs	35,000	60,563
Foster Child Care (1110)	359,836	399,350
Child Haven (1120)	414,170	439,017
Lasers on the Lake (2085)	0	2,171
Friend of the Court (2150)	1,898,949	1,959,731
CDBG Home Rehab (2470)	150,000	233,922
Law Library (2610)	32,972	36,411
SYETP (2742)	745,814	786,058
Profiling Project (2743)	0	30,225
Dislocated Workers (2745)	667,683	724,141
JTPA 8% Coordination (2747)	0	17,625
School to Work (2753)	8,640	13,114
Crime Victims' Rights (2800)	60,873	65,482
Juvenile Ct. CASA Program (2820)	22,044	23,093
Dynatorque Loan (2870)	302	935
Cherry Hill Loan (2871)	177	356
Remonumentation Program (2890)	39,759	58,569
Brookhaven Med. Care Fac. (2900)	17,575,667	21,371,314
Henry St. Building (2972)	0	35,536

All expenditures over appropriations have either been paid by excess revenues, operating transfers from other funds or by the reductions of current fund balance.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1995

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

d) Individual fund advances to and from other funds. Such balances at December 31 were:

<u>Fund</u>	<u>Advances to other funds</u>	<u>Advances from other funds</u>
General Fund (1010) to:		
Muskegon County Airport (5810)	\$ 30,391	\$ -
Drain Revolving (6010)	21,500	-
Central Stores (6330)	30,000	-
Equipment Revolving (6660)	567,118	-
Fairgrounds Operation (5082)	-	555,000
Solid Waste Management (5710)	326,515	-
Muskegon County Airport (5810)	-	1,500,178
Muskegon County Airport (5810)	-	30,391
Drain Revolving (6010)	-	21,500
Delinquent Tax Revolving (6192)	555,000	-
Central Stores (6330)	-	30,000
Equipment Revolving (6660)	-	567,118
Equipment Revolving (6660)	-	326,515
Risk Management (6770)	1,500,178	-
	<u>\$3,030,702</u>	<u>\$3,030,702</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 12 - DEFERRED COMPENSATION PLANS

The county offers its employees two deferred compensation plans created in accordance with IRC Section 457. The plans, available to all employees, permit 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 plans, 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 provision of benefits under the plans, subject only to the claims of the county general creditors.

Participants' rights created under the plans 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 plans' 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. All assets are listed at market value as of December 31, 1995.

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. The following is a breakdown of the current investment balances in the fund:

	<u>1994</u>	<u>1995</u>
Balanced Funds	\$1,742,016	\$1,523,235
Bond Funds	330,253	636,183
Stock Funds	2,106,238	3,060,146
Guaranteed Funds	5,832,688	6,996,859
Index Funds	214,651	312,155
Cash Management Funds	53,614	230,936
Total Funds Invested	<u>\$10,279,460</u>	<u>\$12,759,514</u>

Total contributions for the year ended December 31, 1995 were \$853,013 with investment earnings totaling \$2,139,987. Management fees were \$8,188 while disbursement for withdrawals and monthly disbursements totaled \$526,133.

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 7, the County provides postretirement health care benefits, in accordance with County policies, to all employees who retire from the County on or after attaining the age of 55 with at least 15 years of service. Currently 226 retirees meet those eligibility requirements. The County pays up to 100 percent of the amount of premium (depending on length of service at time of retirement) for medical and hospitalization costs and reimburses retirees for a portion of their dental costs. The County also pays 100 percent of the premium for a Medicare supplement for each retiree eligible for Medicare. Expenditures for postretirement health care benefits are recognized as retirees report claims and as invoices are received from the insurance carrier. A separate fund has been established and funded for the continued payment of these benefits for retirees. During the year, expenditures of \$756,450 were recognized for post-retirement health care.

NOTE 14 - STATE MEDICAID TRANSFER

During 1995, the State of Michigan transferred approximately \$12,300,000 in Medicaid fees received from the Federal Government directly to medical care facilities. The facilities, in turn, returned a portion of these funds back to the State. Our facility (Fund 2900) realized an additional \$300,000 in revenue as a result of the transfer.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1995

NOTE 15 - RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; error and omissions; injuries to employees and the public; and natural disasters. The County has a self-insurance (internal service) fund to account for and finance its uninsured risk of losses. Under this program, the self-insurance fund provides coverage for up to a maximum of \$300,000 for each Workers' Compensation claim, \$250,000 for each general liability claim and \$50,000 for each property damage claim. The County purchases commercial insurance for claim in excess of the stated coverages and for all other risks of loss. Settled claims have not exceeded this commercial coverage in any of the past three years.

All funds of the County participate in the program and make payments to the self-insurance fund based on experience estimates of the amounts needed to pay prior and current year claims and to establish a reserve for catastrophic losses with the exception of Brookhaven Workers' Compensation claims which are funded directly by the department on actual claims paid. That reserve at December 31, 1995 was \$3,781,291 and is reported as a reserve of the self-insurance fund balance. The claim's liability of \$2,273,921 reported in the fund at December 31, 1995 is based on the requirements of Governmental Accounting Standards Board Statement No. 10,, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated.

Changes in the funds claims liability amount in fiscal 1994 and 1995 were:

	<u>Beginning of Year Liability</u>	<u>Current year claims and changes in Estimates</u>	<u>Claim Payments</u>	<u>Balance at end of year</u>
1994	\$1,166,619	\$922,420	(\$21,537)	\$2,067,502
1995	2,067,502	609,823	(403,404)	2,273,921

NOTE 16 - CLOSURE AND POSTCLOSURE CARE COST

State and federal laws and regulations require the County to place a final cover on its Solid Waste landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the site for thirty years after closure. Although closure and postclosure care costs will be paid only near or after the date that the landfills stops accepting waste, the County reports a portion of these closure and post closure care costs as an operating expense in each period based on landfill capacity used as of each balance sheet date. The \$5.9 million reported as landfill closure and postclosure care liability at December 31, 1995, represents the cumulative amount reported to date based on the use of 33 percent of the estimated capacity of the landfills. The remaining life of the landfill is estimated to be 19 years. The County will recognize the remaining estimated cost of closure and postclosure care of \$15.4 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in 1995. Actual cost may be higher due to inflation, changes in technology, or changes in regulations.

The County is required by state and federal laws and regulations to make annual contributions to a trust to finance unauthorized closure and postclosure care. The County is in compliance with these requirements at December 31, 1995. The County expects that future inflation costs will be paid from interest earnings in the Solid Waste Funds. However, if interest earnings are inadequate or additional postclosure care requirements are determined (due to changes in technology or applicable laws or regulations, for example), these costs may need to be covered by the trust fund set up for this purpose.

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENT - CONTINUED
 December 31, 1995

NOTE 17 - DISCRETE ENTITY NOTES

The following note relates to the Muskegon County Road Commission notes as they appear in their report. The notes are presented here to assure fair disclosure for those items as they appear in this comprehensive annual financial report.

(a) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Compensated Absences

Commission employees are granted vacation and sick leave in varying amounts based on length of service and employee group. Unused vacation and sick leave days are paid to employee upon termination under limits that vary by employee group.

The commission follows the accounting and reporting principles outlined in Governmental Accounting Standards Board Statement, GASB #16, with regards to employees vacation and sick leave. Accrued vacation and sick leave payable that is expected to be liquidated with expendable available resources in the governmental funds is accrued in those funds and the long-term portion is recorded in the general long-term debt account group.

(b) CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits

At year-end, the carrying amount of the commission's deposits was \$6,720,676 and the bank balance was \$6,736,788. Of the bank balance, \$200,000 was covered by federal depository insurance and \$6,536,788 was uninsured and uncollateralized.

The commission's deposits are categorized below according to level of credit risk: (1) insured or collateralized deposits with securities held by the commission or by its agent in the commission's name, (2) collateralized deposits with securities held by the pledging financial institution's trust department or agent in the commission's name, (3) uncollateralized deposits including any bank balances that are collateralized with securities held by the pledging financial institution's trust department or agent not in the commission's name.

	Category			Bank Balance	Carrying Amount
	1	2	3		
Demand deposits	\$ 100,000	\$ -	\$ 396,827	\$ 496,827	\$ 480,715
Time deposits	100,000	-	6,139,961	6,239,961	6,239,961
	\$ 200,000	\$ -	\$ 6,536,788	\$ 6,736,788	\$ 6,720,676

Investments

Investments are accumulated under an eligible deferred compensation plan and may be placed at the authorization of a governing body, with a financial institution authorized to do business in this state, a state or federally licensed investment company or insurance company authorized to do business in this state. Such funds shall be invested as directed by the governing body.

The road commission's investments for the deferred compensation agency fund consist of assets held by Safeco Life Insurance Company, Kemper Investors Life Insurance Company and Templeton Funds. Michigan Compiled Laws, Section 38.1121, authorizes the road commission to invest these assets in a wide variety of investments including:

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED
December 31, 1995

NOTE 17-DISCRETE ENTITY NOTES - continued

b) CASH, CASH EQUIVALENTS AND INVESTMENTS - continued

stocks, bonds, certificates of deposit, real estate, annuity contracts, obligations of a specific nature, and real or personal property. The road commission's deferred compensation investments are in accordance with statutory authority. The nature of the investments (insurance annuities and common stock mutual funds) does not allow for risk categorization, which is in accordance with GASB Statement #3.

Deferred Compensation	Carrying Amount	Market Value
Insurance annuities	\$ 630,149	\$ 630,149
Common stock mutual funds	14,029	14,029
	<u>\$ 644,178</u>	<u>\$ 644,178</u>

(c) FIXED ASSETS

A summary of changes in general fixed assets for the year follows:

	Balance January 1 <u>1995</u>	<u>Additions</u>	<u>Retirements</u>	Balance December 31 <u>1995</u>
Land and improvements	\$952,292	\$11,567	\$5,330	\$958,529
Buildings	4,059,227	78,458	-	4,137,685
Yard and storage equip.	208,046	-	-	208,046
Road equipment	5,802,443	468,908	3,535	6,267,816
Shop equipment	236,420	6,857	-	243,277
Office equipment	394,862	22,277	-	417,139
Engineering equipment	<u>188,195</u>	<u>1,158</u>	<u>-</u>	<u>189,353</u>
Total Gen. Fixed Assets	11,841,485	589,225	8,865	12,421,845
Accumulated depreciation				
Buildings	1,360,606	136,331	-	1,496,937
Yard and storage equip.	164,242	4,910	-	169,152
Road equipment	4,718,267	457,505	3,535	5,172,237
Shop equipment	164,505	12,874	-	177,379
Office equipment	179,949	32,855	-	212,804
Engineering equipment	<u>96,711</u>	<u>13,773</u>	<u>-</u>	<u>110,484</u>
Total accumulated depre.	<u>6,684,280</u>	<u>658,248</u>	<u>3,535</u>	<u>7,338,993</u>
Net prop., plant & equip.	<u>\$5,157,205</u>	<u>\$ (69,023)</u>	<u>\$5,330</u>	<u>\$5,082,852</u>

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
 December 31, 1995

NOTE 17 - DISCRETE ENTITY NOTES - CONTINUED

(d) LONG-TERM DEBT

Long-term debt consisted of the following as of December 31, 1995:

Special loan program-1983	\$606,109
Special loan program-1984	100,762
Special loan program-1985	<u>365,365</u>
	<u>\$1,072,236</u>

The Commission participates in the Michigan Department of Transportation Special Loan Program. Loans have been made available for the express purpose of constructing improvements to the roadway system or facilities related to roadway operations. Pursuant to the provisions of Act 51, Public Acts of Michigan, 1951, the Commission has irrevocably pledged a sufficient amount of funds to be received from the Michigan Transportation Fund to meet future obligations of these loans.

The annual requirements to amortize all long-term debt outstanding as of December 31, 1995, including interest payments of \$275,627, follow:

<u>Years Ending December 31</u>	<u>Special Loan Programs</u>
1996	337,518
1997	337,011
1998	336,582
1999	<u>336,752</u>
	<u>\$1,347,863</u>

A summary of general long-term debt account group transactions for the year ended December 31, 1995 follows:

Balance at January 1, 1995	\$1,290,265
Repayments	<u>(218,029)</u>
Balance at December 31, 1995	<u>\$1,072,236</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENT - CONTINUED

December 31, 1995

NOTE 18 - RESERVES TRANSFERRED TO CONTRIBUTED CAPITAL

The County reserved retained earnings for two projects in 1994, the Union Depot Restoration Project (Transit) and the Terminal Project (Airport). Reserves set aside in 1994 were transferred from retained earnings to capital contributions in 1995 to recognize the County's contribution to those projects. The County has discontinued this procedure; revenues in the future will be deferred for those projects not completed.

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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 from property taxes and intergovernmental revenues.

County of Muskegon
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

Year ended December 31, 1995

	1995		Variance favorable (unfavorable)	1994 Actual
	Budget	Actual		
Legislative				
Personal services	\$ 201,080	\$ 197,245	\$ 3,835	\$ 189,759
Supplies	7,780	6,755	1,025	7,446
Other services and charges	48,156	44,674	3,482	41,809
Capital outlay	-	-	-	-
	<u>257,016</u>	<u>248,674</u>	<u>8,342</u>	<u>239,014</u>
Judicial				
Personal services	3,766,935	3,753,424	13,511	3,535,496
Supplies	174,414	160,326	14,088	139,652
Other services and charges	1,158,140	1,158,773	(633)	1,083,555
Capital outlay	3,028	2,581	447	4,923
	<u>5,102,517</u>	<u>5,075,104</u>	<u>27,413</u>	<u>4,763,626</u>
General government				
Personal services	4,867,985	4,813,807	54,178	4,514,121
Supplies	273,366	285,755	(12,389)	295,354
Other services and charges	1,839,500	1,775,191	64,309	1,288,735
Capital outlay	132,305	155,889	(23,584)	30,762
	<u>7,113,156</u>	<u>7,030,642</u>	<u>82,514</u>	<u>6,128,972</u>
Public safety				
Personal services	4,803,696	4,763,506	40,190	4,435,189
Supplies	497,450	483,757	13,693	479,391
Other services and charges	721,008	678,646	42,362	607,359
Capital outlay	64,600	65,074	(474)	3,225
	<u>6,086,754</u>	<u>5,990,983</u>	<u>95,771</u>	<u>5,525,164</u>
Health				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	388,015	409,790	(21,775)	442,559
Capital outlay	-	-	-	-
	<u>\$ 388,015</u>	<u>\$ 409,790</u>	<u>(\$ 21,775)</u>	<u>\$ 442,559</u>

County of Muskegon
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) - CONTINUED

Year ended December 31, 1995

	1995			1994 Actual
	Budget	Actual	Variance favorable (unfavorable)	
Welfare				
Personal services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	27
Other services and charges	-	-	-	39,728
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,755</u>
Culture				
Personal services	67,165	66,977	188	64,104
Supplies	14,265	13,465	800	13,957
Other services and charges	69,820	67,363	2,457	58,178
Capital outlay	-	-	-	3,880
	<u>151,250</u>	<u>147,805</u>	<u>3,445</u>	<u>140,119</u>
Recreation				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Other				
Personal services	35,000	60,563	(25,563)	34,425
Supplies	-	-	-	-
Other services and charges	206,126	203,964	2,162	99,853
Capital outlay	-	-	-	-
	<u>241,126</u>	<u>264,527</u>	<u>(23,401)</u>	<u>134,278</u>
	<u>\$ 19,339,834</u>	<u>\$ 19,167,525</u>	<u>\$ 172,309</u>	<u>\$ 17,413,487</u>

County of Muskegon
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) - by Department

for the year ended December 31, 1995

	Budget	Actual	Variance favorable (unfavorable)
Board of Commissioners	\$ 257,016	\$ 248,674	\$ 8,342
Circuit Ct.	982,137	988,871	(6,734)
District Ct	1,849,972	1,850,623	(651)
Cobo Hall Tax	82,171	78,232	3,939
Jury Comm	35,632	31,827	3,805
Probate Ct.	479,141	465,057	14,084
Juvenile Ct.	958,145	952,667	5,478
State Probation	21,795	19,246	2,549
Diversion Program	80,724	80,399	325
Casa	0	96	(96)
Grand Jury	0	0	0
Public defender	612,800	608,086	4,714
Administration	589,221	594,790	(5,569)
Elections	4,352	9,983	(5,631)
Accounting	376,585	341,090	35,495
Corp Counsel	128,000	125,379	2,621
Clerk	228,114	226,911	1,203
Circuit Court Records	166,670	170,568	(3,898)
Equalization	612,975	614,668	(1,693)
Personnel	368,219	354,358	13,861
Prosecutor	1,076,520	1,082,546	(6,026)
Purchasing	170,094	167,906	2,188
Register of Deeds	252,898	242,408	10,490
Microfilm	2,038	(1,813)	3,851
Treasurer	419,928	419,472	456
Shady Grove Cemetary	3,029	3,579	(550)
Maintenance	612,436	688,770	(76,334)

County of Muskegon
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) - by Department
(Continued)
for the year ended December 31, 1995

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Building Security	36,522	36,949	(427)
Harris Building	37,872	40,966	(3,094)
Jail Building	175,241	179,383	(4,142)
Drain	147,450	145,867	1,583
Plat Board	2,108	1,445	663
Gypsy Moth	207,205	208,536	(1,331)
Print Shop	110,265	107,846	2,419
Equipment Pool	19,308	18,318	990
DPW	148,137	140,654	7,483
Data Processing	1,121,174	1,013,268	107,906
Insurance	96,795	96,795	0
Sheriff	6,077,054	5,986,065	90,989
Training	9,700	4,918	4,782
Health	86,215	118,469	(32,254)
State Institutions	301,800	291,321	10,479
Veterans Burial	0	0	0
Co-op Ext	151,250	147,805	3,445
Wage Payoffs	35,000	60,563	(25,563)
Contributions	206,126	203,964	2,162
	<u>\$ 19,339,834</u>	<u>\$ 19,167,525</u>	<u>\$ 172,309</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 - 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 securing child support.

Emergency Services (1190)--to account for monies granted to the county by the state and appropriated from the General Fund for the purpose of maintaining a 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.

Copsahead (1220)--to account for monies received by both federal and local governments in providing salaries and benefits for community oriented officers in jurisdictions with populations of 50,000 and over.

Park Fund (2080)--to account for monies received by park fees and vehicle permits and county appropriations for operation and administration of all park lands and properties in Muskegon County.

Lasers on the Lake (2085)--to account for contributions from private sources to run a laser light show on the Muskegon Lake lakefront during the summer.

Friend of the Court (2150)--to account for monies received by Muskegon County from state grants. The money is used to assist in establishing paternity and securing child support payments.

Health Department (2210)--to account for monies received by Muskegon County from federal and state 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 fund has several separate programs for the mentally impaired and developmentally disabled individuals. Both out-patient and in-patient services for adults and children are provided.

Alternative Intermediate Services (2221)--to account for monies received by state and local contributions and charges for services to provide homes within the local communities for developmentally disabled individuals.

Accommodations Tax (2300)--to account for the collection and related expenses connected with a five 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, 2981.

Parks Development (2411)--to account for monies received by Muskegon County from state and local grants to finance improvements to various county parks.

Sewage Facilities Step One (2430)--to account for monies granted to the county by the Environmental Protection Agency to finance the facilities planning 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.

CDBG Home Rehab (2470)--to account for federal pass through funds from the State Department of Commerce to administer community development as contracted with the West Michigan Shoreline Regional Development Commission. These funds are mostly targeted at households at or below 50% of the area median income.

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.

Community Corrections (2640)--to account for monies granted to the county by the state to provide alternatives such as tethers, bail screening, and additional probation, to alleviate jail overcrowding problems.

WMET (2670)--to account for monies earmarked to provide drug law enforcement under the provisions of Public Act 135 of 1985.

TNT Drug (2671)--to account for proceeds of forfeited property seized in connection with a violation of the controlled substance statutes. These funds are set aside for drug law enforcement.

Prosecutor Drug (2672)--to account for the 10% administrative costs assessed to local municipalities on the proceeds of forfeitures in connection with drug related crimes handled by the Prosecutor's Office.

Silent Observer (2673)--to account for donations received from various sources to be used as rewards for silent observer information.

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

Jobs Training Partnership Act (JTPA) (2740)--to account for federal pass-through funds from the state 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 labor shortage areas in the private sector.

Jobs Training Partnership Act (JTPA) (2741)--to account for federal pass through funds from the state received by the county as a prime sponsor for Muskegon and Oceana counties under the Jobs Training Partnership Act. These funds are targeted for the training and employment of economically disadvantaged youth.

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

Profiling Project (2743)--to account for federal pass through monies used to fund training programs to retrain persons laid off from specific industries.

Dislocated Workers (2745)--to account for state and federal pass-through grant monies used to fund training programs to retrain persons laid off from specific industries.

JTPA 8% Coordination (2747)--to account for federal pass through grant monies that targets and prepares eligible youth and adults for employment in the private sector.

Howmet 107A (2748)--to account for federal pass through grant monies targeted towards an in-house training program for hourly employees at Howmet Whitehall Casting.

Workfirst (2751)--to account for federal pass through funds from the Department of Social Services to provide occupational skilled training for Muskegon and Oceana county adults.

Youthbuild (2752)--to account for federal pass through grant monies in order to conduct a variety of youth program activities that will focus initially on the Nelson Neighborhood within the central urban area of the City of Muskegon.

School to Work (2753)--to account for federal grant monies that will provide a system of work-based learning, school-based learning and connecting activities.

Communities First (2755)--to account for state grants specifically received for a pilot social welfare reform demonstration project.

Crime Victims' Rights (2800)--to account for federal and state funds received by the county to pay for coordinators to work with and support victims of a crime. The coordinators advise victims of their rights, make referrals to appropriate counseling agencies, if necessary, and acts as a liaison between the victim and the criminal justice system.

Juvenile Court CASA Program (2820)--to account for federal grant monies solely for the implementation of expansion of the activities of a CASA/GAL Program.

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.

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

Cherry Hill Loan (2871)--to account for monies from the state for the purpose of encouraging economic development and business expansion in the county.

Rambusch-Fuchs CDBG Grant (2873)--to account for monies from the federal government for use in the construction of a commercial lighting company in the County of Muskegon.

Harding Energy Systems (2874)--to account for federal pass through funds from the State Small Cities Grant Agreement to create employment opportunities primarily benefitting low and moderate income persons.

Briggs and Stratton CDBG (2875)--to account for federal grant monies to be used in expanding economic opportunities and to eliminate the blighting influences and the deterioration of property and neighborhood and community facilities of importance to the welfare of the community; principally for persons of low and moderate income.

Brookhaven Medical Care Facility (2900)--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 by 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.

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.

Remonumentation Program (2890)--to account for grants received from the State of Michigan for surveying and reestablishing section corners.

Muskegon County Economic Development Commission (2960)-- to account for monies received from the county general fund appropriation for the primary purpose of encouraging business expansion in the county.

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.

John R. Campbell Building (2971)--to record the revenues received from Community Mental Health for the rental and maintenance of the John R. Campbell Building.

Henry Street Building (2972)--to account for revenues and expenditures for a county owned building primarily used for storage.

Victim Restitution (2980)--to account for fines from juvenile traffic offenders and used to repay victims for property damaged by the juveniles.

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

December 31, 1995

	ASSETS							
	Foster Child Care (1110)	Child Haven (1120)	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Copsahead (1220)	Park Fund (2080)	
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 159,019
Receivables								
Accounts	16,394	20,000	-	-	-	1,809	-	-
Intergovernmental	16,989	13,658	50,718	7,643	90,642	2,558	-	-
Accrued interest	-	-	-	-	-	-	2,391	-
Other	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Due from other funds	132,228	253,230	43,991	139,424	31,153	-	-	83,970
Inventory of supplies	-	-	-	-	-	-	-	-
	<u>\$ 165,611</u>	<u>\$ 286,888</u>	<u>\$ 94,709</u>	<u>\$ 147,067</u>	<u>\$ 121,795</u>	<u>\$ 4,367</u>		<u>\$ 245,380</u>
LIABILITIES AND FUND BALANCE								
Accounts Payable	\$ 1,358	\$ 3,515	\$ 1,696	\$ 1,887	\$ -	\$ -	\$ -	\$ 2,312
Intergovernmental payable	-	-	-	-	-	-	-	-
Accrued liabilities	-	6,179	2,559	1,765	1,661	996	-	1,060
Due to other funds	164,253	277,194	90,454	128,354	120,134	3,371	-	-
Deferred revenue	-	-	-	1,415	-	-	-	-
	<u>165,611</u>	<u>286,888</u>	<u>94,709</u>	<u>133,421</u>	<u>121,795</u>	<u>4,367</u>		<u>3,372</u>
Fund balance (deficit)								
Reserved for prepaid items	-	-	-	-	-	-	-	-
Unreserved	-	-	-	13,646	-	-	-	242,008
Designated for programs	-	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-
	<u>\$ 165,611</u>	<u>\$ 286,888</u>	<u>\$ 94,709</u>	<u>\$ 147,067</u>	<u>\$ 121,795</u>	<u>\$ 4,367</u>		<u>\$ 245,380</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

	Lasers on the Lake (2085)	Friend of the Court (2150)	Accommo- dations Tax (2300)	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabili- zation (2570)
Cash and cash equivalents	\$ -	\$ -	\$ 196,233	\$ 206	\$ 33,007	\$ -	\$ 1,000,000
Receivables							
Accounts	-	-	33,078	-	-	-	-
Intergovernmental	-	480,272	-	-	-	-	-
Accrued interest	-	-	2,454	-	372	-	-
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	-	94,975	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	\$ -	\$ 575,247	\$ 231,765	\$ 206	\$ 33,379	\$ -	\$ 1,000,000

ASSETS

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ -	\$ 10,205	\$ 113,070	\$ 206	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	22,246	497	-	-	-	-
Due to other funds	-	496,552	-	-	-	-	-
Deferred revenue	-	-	9,006	-	-	-	-
	-	529,003	122,573	206	-	-	-
Fund balance (deficit)	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	-	46,244	109,192	-	-	-	-
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	33,379	-	1,000,000
Undesignated	-	46,244	109,192	-	33,379	-	1,000,000
	\$ -	\$ 575,247	\$ 231,765	\$ 206	\$ 33,379	\$ -	\$ 1,000,000

Fund balance (deficit)
Reserved for prepaid items
Unreserved
Designated for programs
Designated for debt
Undesignated

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

	Law Library (2610)	WMET (2670)	TNT Drug (2671)	Prosecutor Drug Fund (2672)	Silent Observer (2673)	Library (2710)	Communities First (2755)
ASSETS							
Cash and cash equivalents	\$ -	\$ 513	\$ 26,266	\$ 4,255	\$ 169	\$ -	\$ 66,589
Receivables							
Accounts	-	4,563	-	-	-	1,562	-
Intergovernmental	-	-	-	-	-	60,900	33,218
Accrued interest	-	-	253	-	-	-	958
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	29,911	-	-	-	-	527,375	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 29,911</u>	<u>\$ 5,076</u>	<u>\$ 26,519</u>	<u>\$ 4,255</u>	<u>\$ 169</u>	<u>\$ 589,837</u>	<u>\$ 100,765</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ -	\$ -	\$ 194	\$ 152	\$ -	\$ 24,163	\$ 4,477
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	13,503	-
Due to other funds	29,911	-	-	-	-	522,336	96,288
Deferred revenue	-	-	-	-	-	-	-
	<u>29,911</u>	<u>-</u>	<u>194</u>	<u>152</u>	<u>-</u>	<u>560,002</u>	<u>100,765</u>
Fund balance (deficit)							
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	-	5,076	26,325	4,103	169	29,835	-
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	5,076	26,325	4,103	169	29,835	-
	<u>\$ 29,911</u>	<u>\$ 5,076</u>	<u>\$ 26,519</u>	<u>\$ 4,255</u>	<u>\$ 169</u>	<u>\$ 589,837</u>	<u>\$ 100,765</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

ASSETS	Crime Victims' Rights (2800)	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDGB Grant (2873)	Harding Energy Systems (2874)	Briggs & Stratton (2875)
Cash and cash equivalents	\$ -	\$ 235,066	\$ 101,839	\$ 31,396	\$ 3,549	\$ -	\$ -
Receivables							
Accounts	15,000	7,509	289,000	-	-	497,500	-
Intergovernmental	-	-	-	-	-	-	75,703
Accrued interest	-	2,001	1,133	356	-	-	-
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	3,209	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 18,209</u>	<u>\$ 244,576</u>	<u>\$ 391,972</u>	<u>\$ 31,752</u>	<u>\$ 3,549</u>	<u>\$ 497,500</u>	<u>\$ 75,703</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 1,459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	963	-	-	-	-	-	-
Due to other funds	15,787	-	-	-	-	284	75,703
Deferred revenue	-	-	-	-	-	-	-
	<u>18,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>284</u>	<u>75,703</u>
Fund balance (deficit)							
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	-	244,576	391,972	31,752	3,549	497,216	-
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>\$ 18,209</u>	<u>\$ 244,576</u>	<u>\$ 391,972</u>	<u>\$ 31,752</u>	<u>\$ 3,549</u>	<u>\$ 497,216</u>	<u>\$ 75,703</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

	Muskegon County						
	Remonument- ation Program (2890)	Brookhaven Medical Care Facility (2900)	Social Services (2910)	Child Care Facility (2920)	Veterans Trust (2940)	Economic Development Commission (2960)	Victim Restitution (2980)
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 74,176	\$ -	\$ -	\$ -	\$ 31,829
Receivables							
Accounts	-	-	77,415	1,532	-	-	563
Intergovernmental	22,644	1,413,961	-	26,506	298	-	-
Accrued interest	-	31	-	-	-	-	326
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	3,626	399,685	6,363	1,345,114	-	12,884	-
Inventory of supplies	-	55,941	-	-	-	-	-
	<u>\$ 26,270</u>	<u>\$ 1,869,618</u>	<u>\$ 157,954</u>	<u>\$ 1,373,152</u>	<u>\$ 298</u>	<u>\$ 12,884</u>	<u>\$ 32,718</u>
	20,877	\$ 261,287	\$ 24,732	\$ 23,569	\$ 230	\$ 315	\$ -
Accounts Payable	-	100,248	132,374	39,419	-	-	-
Intergovernmental payable	-	103,942	848	16,545	-	-	-
Accrued liabilities	5,393	1,404,140	-	1,281,678	68	12,569	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	26,270	1,869,617	157,954	1,361,211	298	12,884	-
	-	-	-	-	-	-	-
Fund balance (deficit)	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	11,941	-	-	32,718
Unreserved	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	1	-	-	-	-	-
	-	1	-	11,941	-	-	32,718
	<u>\$ 26,270</u>	<u>\$ 1,869,618</u>	<u>\$ 157,954</u>	<u>\$ 1,373,152</u>	<u>\$ 298</u>	<u>\$ 12,884</u>	<u>\$ 32,718</u>

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

		June 30, 1995			
		Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)	Dislocated Workers (2745)	JTPA 8% Coordination (2747)
ASSETS					
Cash and cash equivalents	\$	-	-	-	-
Receivables	\$				
Accounts		599			
Intergovernmental		297,876	145,801	413,971	9,549
Accrued interest		-	-	-	-
Other		-	-	-	-
Prepaid items		-	-	-	-
Due from other funds		130,962	-	-	-
Inventory of supplies		-	-	-	-
		<u>\$ 429,437</u>	<u>\$ 145,801</u>	<u>\$ 413,971</u>	<u>\$ 9,549</u>
LIABILITIES AND FUND BALANCE					
Accounts Payable	\$	132,247	91,892	355,396	9,549
Intergovernmental payable		-	-	-	-
Accrued liabilities		10,093	1,927	-	-
Due to other funds		221,817	51,982	58,575	-
Deferred revenue		65,280	-	-	-
		<u>429,437</u>	<u>145,801</u>	<u>413,971</u>	<u>9,549</u>
Fund balance (deficit)					
Reserved for prepaid items		-	-	-	-
Unreserved		-	-	-	-
Designated for programs		-	-	-	-
Designated for debt		-	-	-	-
Undesignated		-	-	-	-
		<u>\$ 429,437</u>	<u>\$ 145,801</u>	<u>\$ 413,971</u>	<u>\$ 9,549</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

September 30, 1995

	Sheriff Road Patrol (1210)	Health Department (2210)	Community Mental Health (2220)	Alternative Intermediate Service (2221)	Community Corrections (2640)	SYETP (2742)	Profiling Project (2743)
Cash and cash equivalents	\$ -	\$ -	\$ 1,099,804	\$ 604,138	\$ -	\$ -	\$ -
Receivables	-	-	-	-	-	-	-
Accounts	-	49,403	2,538,869	1,428,880	-	5,859	-
Intergovernmental	40,812	821,082	-	178,085	61,683	593,844	30,225
Accrued interest	-	-	38,315	16,282	-	-	-
Other	-	-	-	-	-	-	-
Prepaid items	-	11,634	-	-	-	-	-
Due from other funds	563	954,361	503,373	89,325	68,246	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 41,375</u>	<u>\$ 1,836,480</u>	<u>\$ 4,180,361</u>	<u>\$ 2,316,710</u>	<u>\$ 129,929</u>	<u>\$ 599,703</u>	<u>\$ 30,225</u>

ASSETS

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 1,008	\$ 67,952	\$ 1,197,293	\$ 38,040	\$ 33,010	\$ 177,247	\$ 24,263
Intergovernmental payable	-	457,328	2,015,602	2,211,071	-	-	-
Accrued liabilities	4,230	115,188	793,492	66,939	6,343	2,360	-
Due to other funds	36,137	1,032,068	11,446	660	85,223	420,096	5,962
Deferred revenue	-	-	-	-	5,353	-	-
	<u>41,375</u>	<u>1,672,536</u>	<u>4,017,833</u>	<u>2,316,710</u>	<u>129,929</u>	<u>599,703</u>	<u>30,225</u>
Fund balance (deficit)	-	11,634	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	-	152,310	162,528	-	-	-	-
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	163,944	162,528	-	-	-	-
	<u>\$ 41,375</u>	<u>\$ 1,836,480</u>	<u>\$ 4,180,361</u>	<u>\$ 2,316,710</u>	<u>\$ 129,929</u>	<u>\$ 599,703</u>	<u>\$ 30,225</u>

Fund balance (deficit)
Reserved for prepaid items
Unreserved
Designated for programs
Designated for debt
Undesignated

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

September 30, 1995

ASSETS	Workfirst	Mental Health	John R.	Henry	Total - All Funds	
	(2751)	Building	Campbell	Street	1995	1994
	(2970)	Building	(2971)	Building		
		(2970)	(2971)	(2972)		
Cash and cash equivalents	\$ -	\$ 378,233	\$ 47,904	\$ -	\$ 4,171,573	\$ 3,323,651
Receivables	-	-	-	-	-	-
Accounts	-	6,380	-	-	5,006,868	4,828,787
Intergovernmental	982,469	-	-	-	5,875,623	5,921,686
Accrued interest	-	7,041	1,269	-	73,182	77,825
Other	-	-	-	-	-	31,365
Prepaid items	-	-	-	-	11,634	60,630
Due from other funds	-	-	-	15,625	4,882,122	2,184,421
Inventory of supplies	-	-	-	-	55,941	106,873
	\$ 982,469	\$ 391,654	\$ 49,173	\$ 15,625	\$ 20,076,943	\$ 16,535,238

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 746,306	\$ 85,010	\$ 2,628	2,694	\$ 3,465,253	\$ 2,851,882
Intergovernmental payable	-	-	-	-	5,033,424	3,965,308
Accrued liabilities	-	-	-	-	1,173,845	1,102,476
Due to other funds	236,163	-	-	12,931	6,909,615	4,576,523
Deferred revenue	-	283,855	43,429	-	408,338	295,215
	982,469	368,865	46,057	15,625	16,990,475	12,791,404
Fund balance (deficit)	-	-	-	-	11,634	60,630
Reserved for prepaid items	-	-	-	-	-	-
Unreserved	-	22,789	3,116	-	2,031,065	2,285,499
Designated for programs	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-
Undesignated	-	22,789	3,116	-	1,043,769	1,397,705
	\$ 982,469	\$ 391,654	\$ 49,173	\$ 15,625	\$ 20,076,943	\$ 16,535,238

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year ended December 31, 1995

	Foster Child Care (1110)	Child Haven (1120)	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Copsahead (1220)	Park Fund (2080)
Revenues							
Grants	\$ 94,120	\$ 76,522	\$ 42,926	-	\$ 97,939	\$ -	\$ -
State	-	-	-	-	-	2,558	-
Federal	-	-	83,327	14,292	-	-	-
Federal pass-thru	-	-	-	-	-	1,809	-
Local units	-	-	-	-	474	-	291,331
Charges for services rendered	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	7,892
Other	132,838	122,923	-	5,363	-	-	3,901
	<u>226,958</u>	<u>199,445</u>	<u>126,253</u>	<u>19,655</u>	<u>98,413</u>	<u>4,367</u>	<u>303,124</u>
Expenditures							
Current operations							
General County government	-	-	170,244	-	-	-	-
Public safety	-	-	-	159,078	121,679	4,367	-
Health	399,350	414,994	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	264,949
Capital outlay	-	24,023	-	-	8,000	-	11,535
	<u>399,350</u>	<u>439,017</u>	<u>170,244</u>	<u>159,078</u>	<u>129,679</u>	<u>4,367</u>	<u>276,484</u>
	(172,392)	(239,572)	(43,991)	(139,423)	(31,266)	-	26,640
Revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers in	172,392	239,572	43,991	139,424	31,266	-	83,970
Operating transfers (out)	-	-	-	-	-	-	(40,391)
Net operating transfers	<u>172,392</u>	<u>239,572</u>	<u>43,991</u>	<u>139,424</u>	<u>31,266</u>	<u>-</u>	<u>43,579</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES							
Fund balance at beginning of year	-	-	-	1	-	-	70,219
Equity transfer (to) from other funds	-	-	-	13,645	-	-	171,789
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 13,646</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 242,008</u>

County of Muskegon
Special Revenue Funds

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

Year ended December 31, 1995

	Lasers on the Lake (2085)	Friend of The Court (2150)	Accommo- dations Tax (2300)	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabili- zation (2570)
Revenues							
Grants							
State	\$ -	\$ 732,357	\$ -	\$ 94,862	\$ -	\$ -	\$ -
Federal	-	848,416	-	-	-	233,922	-
Federal pass-thru	-	-	-	-	-	-	-
Local units	-	228,348	3,094	-	-	-	-
Charges for services rendered	-	-	528,899	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeitures	-	-	8,498	-	1,432	-	-
Investment income	-	14,654	-	-	-	-	-
Other	-	1,823,775	540,491	94,862	1,432	233,922	-
Expenditures							
Current operations							
General County government	-	1,952,377	463,560	-	-	-	-
Public safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Weifare	-	-	-	-	-	233,922	-
Culture	-	-	-	-	-	-	-
Recreation	2,171	-	-	30,250	-	-	-
Capital outlay	-	7,354	-	105,003	-	-	-
	2,171	1,959,731	463,560	135,253	-	233,922	-
Revenues over (under) expenditures	(2,171)	(135,956)	76,931	(40,391)	1,432	-	-
Other financing sources (uses)							
Operating transfers in	-	94,975	-	40,391	-	-	-
Operating transfers (out)	-	-	(105,797)	-	-	-	-
Net operating transfers	-	94,975	(105,797)	40,391	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,171)	(40,981)	(28,866)	-	1,432	-	-
Fund balance at beginning of year	2,171	87,225	138,058	-	31,947	-	1,000,000
Equity transfer (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 46,244	\$ 109,192	\$ -	\$ 33,379	\$ -	\$ 1,000,000

THIS STATEMENT COVERS MORE THAN ONE PAGE

County of Muskegon
Special Revenue Funds

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

Year ended December 31, 1995

	Law Library (2610) ✓	WMET (2670) ✓	TNT Drug (2671) ✓	Prosecutor Drug Fund (2672) ✓	Silent Observer (2673) ✓	Library (2710) ✓	Communities First (2755) ✓
Revenues							
Grants						\$ 62,170	\$ 40,004
State						95,211	-
Federal							
Federal pass-thru		21,500				121,552	177,500
Local units						6,398	
Charges for services rendered						16,135	
Contributions from private sources	6,500		39,965	2,844		286,262	
Fines and forfeitures			525				1,954
Investment income						6,363	
Other							
	6,500	21,500	40,490	2,844		594,091	219,458
Expenditures							
Current operations							
General County government							
Public safety	36,411	18,422	14,827	2,723	400		
Health							
Welfare							
Culture						1,061,743	400,190
Recreation			1,881	2,430		55,887	
Capital outlay			16,708	5,153	400	1,117,630	400,190
	36,411	18,422	16,708	2,430	400	1,117,630	400,190
	(29,911)	3,078	23,782	(2,309)	(400)	(523,539)	(180,732)
Revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers in	29,911					527,376	
Operating transfers (out)				(2,550)			
Net operating transfers	29,911			(2,550)		527,376	
		3,078	23,782	(4,859)	(400)	3,837	(180,732)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES							
Fund balance at beginning of year		1,998	2,543	8,962	569	25,998	180,732
Equity transfer (to) from other funds							
Fund balance at end of year		\$ 5,076	\$ 26,325	\$ 4,103	\$ 169	\$ 29,835	\$ -

County of Muskegon
Special Revenue Funds

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

Year ended December 31, 1995

	Remuneration Program (2890)	Brookhaven Medical Care Facility (2900)	Social Services (2910)	Child Care Facility (2920)	Veterans Trust (2940)	Muskegon County Economic Development Commission (2960)	Victim Restitution (2980)
Revenues							
Grants							
State	\$ 54,943	-	\$ 487,498	\$ 421,795	\$ 23,449	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-
Charges for services rendered	-	20,532,390	-	-	-	-	-
Contributions from private sources	-	2,658	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	14,002
Investment income	-	-	-	-	-	-	1,198
Other	-	8,800	182,544	158,908	-	-	-
	<u>54,943</u>	<u>20,543,848</u>	<u>670,042</u>	<u>580,703</u>	<u>23,449</u>	<u>-</u>	<u>15,200</u>
Expenditures							
Current operations							
General County government	-	-	-	-	-	12,884	5,528
Public safety	-	-	676,309	1,842,414	-	-	-
Health	-	21,066,039	-	-	28,557	-	-
Welfare	57,964	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	605	305,275	-	-	-	-	-
Capital outlay	58,569	21,371,314	676,309	1,888,549	28,557	12,884	5,528
	<u>(3,626)</u>	<u>(827,466)</u>	<u>(6,267)</u>	<u>(1,307,846)</u>	<u>(5,108)</u>	<u>(12,884)</u>	<u>9,672</u>
Revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers in	3,626	96,647	6,267	1,307,846	-	12,884	-
Operating transfers (out)	-	-	-	-	-	-	-
Net operating transfers	<u>3,626</u>	<u>96,647</u>	<u>6,267</u>	<u>1,307,846</u>	<u>-</u>	<u>12,884</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES							
	-	(730,819)	-	-	(5,108)	-	9,672
Fund balance at beginning of year	-	619,843	-	11,941	5,108	-	23,046
Equity transfer (to) from other funds	-	110,977	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 11,941</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 32,718</u>

County of Muskegon
Special Revenue Funds

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

	Year ended June 30, 1995			
	Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)	Dislocated Workers (2745)	JTPA 8% Coordination (2747)
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-
Federal pass-thru	1,297,081	338,612	724,141	17,625
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Fines and forfeitures	-	-	-	-
Investment income	-	-	-	-
Other	-	-	-	-
	<u>1,297,081</u>	<u>338,612</u>	<u>724,141</u>	<u>17,625</u>
Expenditures				
Current operations				
General County government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	1,297,081	338,612	724,141	17,625
Culture	-	-	-	-
Recreation	-	-	-	-
Capital outlay	-	-	-	-
	<u>1,297,081</u>	<u>338,612</u>	<u>724,141</u>	<u>17,625</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

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

		Year ended June 30, 1995				
	Howmet 107A (2748)	Youthbuild (2752)	School To Work (2753)	Juvenile Court CASA Program (2820)	Older Workers Program (2994)	
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$ -	\$ -	
Federal	-	-	-	20,953	-	
Federal pass-thru	-	1,878	13,114	-	121,664	
Local units	-	-	-	-	-	
Charges for services rendered	-	-	-	-	-	
Contributions from private sources	-	-	-	-	-	
Fines and forfeitures	-	-	-	-	-	
Investment income	-	-	-	-	-	
Other	-	-	-	-	-	
		1,878	13,114	20,953	121,664	
Expenditures						
Current operations						
General County government	-	-	-	-	-	
Public safety	-	-	-	-	-	
Health	-	-	-	-	-	
Welfare	-	1,878	13,114	23,093	121,664	
Culture	-	-	-	-	-	
Recreation	-	-	-	-	-	
Capital outlay	-	-	-	-	-	
		1,878	13,114	23,093	121,664	
				(2,140)		
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	-	-	-	12,529	-	
Operating transfers (out)	-	-	-	-	-	
Net operating transfers	-	-	-	12,529	-	
				10,389		
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	-	-	-	-	
Equity transfer (to) from other funds	-	-	-	-	-	
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 10,389	\$ -	

County of Muskegon
Special Revenue Funds

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

Year ended September 30, 1995

	Sheriff Road Patrol (1210)	Health Department (2210)	Community Mental Health (2220)	Alternative Intermediate Service (2221)	Community Corrections (2640)	SYETP (2742)	Profiling Project (2743)
Revenues	\$ 114,480	\$ 1,887,029	\$ 10,363,976	\$ 30,242	\$ 223,117	\$ -	\$ -
Grants	-	-	-	-	-	-	-
State	-	-	-	-	-	-	-
Federal	24,950	1,651,642	345,569	-	39,975	786,058	30,225
Federal pass-thru	-	-	84,576	45,232	-	-	-
Local units	-	292,612	9,345,658	9,606,173	42,082	-	-
Charges for services rendered	-	5,458	53,297	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	-	502,744	81,121	26,449	-	-	-
Other	-	4,339,485	8,358	-	-	-	-
	139,430	4,339,485	20,282,555	9,708,096	305,174	786,058	30,225
Expenditures	-	-	-	-	-	-	-
Current operations	139,430	-	-	-	371,346	-	-
General County government	-	-	-	-	-	-	-
Public safety	-	5,056,257	20,236,691	9,734,271	-	-	-
Health	-	-	-	-	-	786,058	30,225
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	104,189	469,116	65,283	2,074	-	-
Capital outlay	-	5,160,446	20,705,807	9,799,554	373,420	786,058	30,225
	139,430	5,160,446	20,705,807	9,799,554	373,420	786,058	30,225
Revenues over (under) expenditures	-	(820,961)	(423,252)	(91,458)	(68,246)	-	-
Other financing sources (uses)	-	-	-	-	-	-	-
Operating transfers in	-	837,441	499,970	91,458	68,246	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Net operating transfers	-	837,441	499,970	91,458	68,246	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	16,480	76,718	-	-	-	-
Fund balance at beginning of year	-	147,464	85,810	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 163,944	\$ 162,528	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

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

September 30, 1995

	Workfirst (2751)	Mental Health Buildings (2970)	John R. Campbell Building (2971)	Henry Street Building (2972)	Total - All Funds
					1995
Revenues					
Grants					
State	491,008	\$ -	\$ -	\$ -	\$ 15,400,660
Federal	-	-	-	-	118,722
Federal pass-thru	736,512	-	-	-	8,239,405
Local units	-	-	-	-	452,169
Charges for services rendered	-	133,118	860	-	40,482,538
Contributions from private sources	-	-	-	-	606,497
Fines and forfeitures	-	-	-	-	349,573
Investment income	-	15,656	2,963	-	167,501
Other	-	64,173	20,982	19,911	146,611
	1,227,520	212,947	24,805	19,911	1,263,816
					67,080,881
Expenditures					
Current operations					
General County government	-	-	-	35,536	2,649,306
Public safety	-	-	-	-	934,165
Health	-	206,424	-	-	59,632,749
Welfare	1,223,249	-	24,430	-	4,863,649
Culture	-	-	-	-	1,519,897
Recreation	-	-	-	-	297,370
Capital outlay	4,271	-	-	-	213,601
	1,227,520	206,424	24,430	35,536	72,034,737
					(4,953,856)
Revenues over (under) expenditures	-	6,523	375	(15,625)	(4,074,697)
Other financing sources (uses)					
Operating transfers in	-	-	-	15,625	4,359,016
Operating transfers (out)	-	-	-	-	(148,738)
Net operating transfers	-	-	-	15,625	4,210,278
					3,952,238
					(165,852)
					3,786,386
					(288,211)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		6,523	375	-	(743,578)
Fund balance at beginning of year	-	-	-	-	3,909,436
Equity transfer (to) from other funds	-	16,266	27,506	-	122,609
	-	-	(24,765)	-	86,212
Fund balance at end of year	\$ -	\$ 22,789	\$ 3,116	\$ -	\$ 3,086,468
					\$ 3,743,834

County of Muskegon

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 123,084	\$ 94,120	(\$ 28,964)	\$ 56,859
Other	113,668	132,838	19,170	114,376
	<u>236,752</u>	<u>226,958</u>	<u>(9,794)</u>	<u>171,235</u>
Expenditures				
Current operations				
Health	359,836	399,350	(39,514)	241,437
Capital outlay	-	-	-	-
	<u>359,836</u>	<u>399,350</u>	<u>(39,514)</u>	<u>241,437</u>
	(123,084)	(172,392)	(49,308)	(70,202)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	123,084	172,392	49,308	70,202
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>123,084</u>	<u>172,392</u>	<u>49,308</u>	<u>70,202</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

Child Haven (1120) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ 144,585	\$ 76,522	(\$ 68,063)	\$ 118,128
State	125,000	122,923	(2,077)	90,590
Other	269,585	199,445	(70,140)	208,718
Expenditures				
Current operations	414,170	414,994	(824)	328,617
Health	-	24,023	(24,023)	-
Capital outlay	414,170	439,017	(24,847)	328,617
	(144,585)	(239,572)	(94,987)	(119,899)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	144,585	239,572	94,987	119,899
Operating transfers (out)	-	-	-	-
Net operating transfers	144,585	239,572	94,987	119,899
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 (1150) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 44,147	\$ 42,926	(\$ 1,221)	\$ 36,054
Federal pass-thru	85,698	83,327	(2,371)	69,988
Other	-	-	-	-
	<u>129,845</u>	<u>126,253</u>	<u>(3,592)</u>	<u>106,042</u>
Expenditures				
Current operations				
General County government	175,098	170,244	4,854	143,597
Capital outlay	-	-	-	523
	<u>175,098</u>	<u>170,244</u>	<u>4,854</u>	<u>144,120</u>
	(45,253)	(43,991)	1,262	(38,078)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	45,253	43,991	(1,262)	38,078
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>45,253</u>	<u>43,991</u>	<u>(1,262)</u>	<u>38,078</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

Emergency Services (1190) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	31,570	14,292	(17,278)	28,892
Other	10,000	5,363	(4,637)	12,912
	<u>41,570</u>	<u>19,655</u>	<u>(21,915)</u>	<u>41,804</u>
Expenditures				
Current operations				
Public safety	172,483	159,078	13,405	179,418
Capital outlay	-	-	-	-
	<u>172,483</u>	<u>159,078</u>	<u>13,405</u>	<u>179,418</u>
	(130,913)	(139,423)	(8,510)	(137,614)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	130,913	139,424	8,511	144,837
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>130,913</u>	<u>139,424</u>	<u>8,511</u>	<u>144,837</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	1	1	7,223
Fund balance (deficit) at beginning of year	13,645	13,645	-	6,422
Fund balance (deficit) at end of year	<u>\$ 13,645</u>	<u>\$ 13,646</u>	<u>\$ 1</u>	<u>\$ 13,645</u>

County of Muskegon

Marine Safety (1200) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 100,560	\$ 97,939	(\$ 2,621)	\$ 87,322
Charges for services rendered	400	474	74	474
Other	-	-	-	-
	<u>100,960</u>	<u>98,413</u>	<u>(2,547)</u>	<u>87,796</u>
Expenditures				
Current operations				
Public safety	126,082	121,679	4,403	112,132
Capital outlay	8,000	8,000	-	5,400
	<u>134,082</u>	<u>129,679</u>	<u>4,403</u>	<u>117,532</u>
	(33,122)	(31,266)	1,856	(29,736)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	33,122	31,266	(1,856)	29,736
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>33,122</u>	<u>31,266</u>	<u>(1,856)</u>	<u>29,736</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

Copsahead (1220) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	-
Federal	2,088	2,558	470	-
Local units	2,615	1,809	(806)	-
Other	-	-	-	-
	<u>4,703</u>	<u>4,367</u>	<u>(336)</u>	<u>-</u>
Expenditures				
Current operations	4,703	4,367	336	-
Public safety	-	-	-	-
Capital outlay	<u>4,703</u>	<u>4,367</u>	<u>336</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Park Fund (2080) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
State	268,000	291,331	23,331	258,222
Charges for services rendered	7,000	7,892	892	5,734
Investment income	3,500	3,901	401	(184)
Other	278,500	303,124	24,624	263,772
Expenditures				
Current operations	413,859	264,949	148,910	257,351
Recreation	-	11,535	(11,535)	15,842
Capital outlay	413,859	276,484	137,375	273,193
Revenues over (under) expenditures	(135,359)	26,640	161,999	(9,421)
Other financing sources (uses)				
Operating transfers in	83,970	83,970	-	70,970
Operating transfers (out)	-	(40,391)	(40,391)	(14,600)
Net operating transfers	83,970	43,579	(40,391)	56,370
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(51,389)	70,219	121,608	46,949
Fund balance (deficit) at beginning of year	171,789	171,789	-	124,840
Fund balance (deficit) at end of year	\$ 120,400	\$ 242,008	\$ 121,608	\$ 171,789

County of Muskegon

Lasers on the Lake (2085) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	-	-	-	56
Other	-	-	-	92
	-	-	-	148
Expenditures				
Current operations				
Recreation	-	2,171	(2,171)	525
Capital outlay	-	-	-	-
	-	2,171	(2,171)	525
	-	(2,171)	(2,171)	(377)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(2,171)	(2,171)	(377)
Fund balance (deficit) at beginning of year	2,171	2,171	-	2,548
Fund balance (deficit) at end of year	<u>\$ 2,171</u>	<u>\$ -</u>	<u>(\$ 2,171)</u>	<u>\$ 2,171</u>

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 762,860	\$ 732,357	(\$ 30,503)	\$ 735,933
Federal pass-thru	859,908	848,416	(11,492)	782,469
Charges for services rendered	234,500	228,348	(6,152)	161,590
Other	12,500	14,654	2,154	2,514
	<u>1,869,768</u>	<u>1,823,775</u>	<u>(45,993)</u>	<u>1,682,506</u>
Expenditures				
Current operations				
General County government	1,894,040	1,952,377	(58,337)	1,782,330
Capital outlay	4,909	7,354	(2,445)	825
	<u>1,898,949</u>	<u>1,959,731</u>	<u>(60,782)</u>	<u>1,783,155</u>
Revenues over (under) expenditures	(29,181)	(135,956)	(106,775)	(100,649)
Other financing sources (uses)				
Operating transfers in	-	94,975	94,975	65,234
Operating transfers (out)	-	-	-	-
Net operating transfers	-	94,975	94,975	65,234
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(29,181)	(40,981)	(11,800)	(35,415)
Fund balance (deficit) at beginning of year	87,225	87,225	-	122,640
Fund balance (deficit) at end of year	<u>\$ 58,044</u>	<u>\$ 46,244</u>	<u>(\$ 11,800)</u>	<u>\$ 87,225</u>

County of Muskegon

Accommodations Tax (2300) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	-	3,094	3,094	17,466
Contributions from private sources	521,306	528,899	7,593	508,490
Investment income	5,000	8,498	3,498	2,857
Other	3,700	-	(3,700)	-
	<u>530,006</u>	<u>540,491</u>	<u>10,485</u>	<u>528,813</u>
Expenditures				
Current operations	553,953	463,560	90,393	304,542
General County government	-	-	-	-
Capital outlay	<u>553,953</u>	<u>463,560</u>	<u>90,393</u>	<u>304,542</u>
	(23,947)	76,931	100,878	224,271
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	(105,797)	(105,797)	(98,252)
Net operating transfers	-	(105,797)	(105,797)	(98,252)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(23,947)	(28,866)	(4,919)	126,019
Fund balance (deficit) at beginning of year	138,058	138,058	-	12,039
Fund balance (deficit) at end of year	<u>\$ 114,111</u>	<u>\$ 109,192</u>	<u>(\$ 4,919)</u>	<u>\$ 138,058</u>

County of Muskegon

Parks Development (2411) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 149,882	\$ 94,862	(\$ 55,020)	\$ -
Other	-	-	-	-
	<u>149,882</u>	<u>94,862</u>	<u>(55,020)</u>	<u>-</u>
Expenditures				
Current operations				
Recreation	266,635	30,250	236,385	14,600
Capital outlay	-	105,003	(105,003)	-
	<u>266,635</u>	<u>135,253</u>	<u>131,382</u>	<u>14,600</u>
	(116,753)	(40,391)	76,362	(14,600)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	116,753	40,391	(76,362)	14,600
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>116,753</u>	<u>40,391</u>	<u>(76,362)</u>	<u>14,600</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

Sewage Facilities Step One (2430) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	1,500	1,432	(68)	1,150
Other	-	-	-	-
	<u>1,500</u>	<u>1,432</u>	<u>(68)</u>	<u>1,150</u>
Expenditures				
Current operations				
Health	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,500</u>	<u>1,432</u>	<u>(68)</u>	<u>1,150</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,500	1,432	(68)	1,150
Fund balance (deficit) at beginning of year	31,947	31,947	-	30,797
Fund balance (deficit) at end of year	<u>\$ 33,447</u>	<u>\$ 33,379</u>	<u>(\$ 68)</u>	<u>\$ 31,947</u>

County of Muskegon

CDBG Home Rehab (2470) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	150,000	233,922	83,922	5,000
Other	-	-	-	-
	<u>150,000</u>	<u>233,922</u>	<u>83,922</u>	<u>5,000</u>
Expenditures				
Current operations				
Welfare	150,000	233,922	(83,922)	5,000
Capital outlay	-	-	-	-
	<u>150,000</u>	<u>233,922</u>	<u>(83,922)</u>	<u>5,000</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Budget Stabilization (2570) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
General County government	-	-	-	-
Capital outlay	-	-	-	-
	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	1,000,000	1,000,000	-	877,391
Equity transfer (to) from other funds	-	-	-	122,609
Fund balance (deficit) at end of year	<u>\$ 1,000,000</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>

County of Muskegon

Law Library (2610) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	6,500	6,500	-	6,500
Other	-	-	-	-
	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>6,500</u>
Expenditures				
Current operations				
Public safety	32,972	36,411	(3,439)	34,932
Capital outlay	-	-	-	-
	<u>32,972</u>	<u>36,411</u>	<u>(3,439)</u>	<u>34,932</u>
	(26,472)	(29,911)	(3,439)	(28,432)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	26,472	29,911	3,439	28,432
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>26,472</u>	<u>29,911</u>	<u>3,439</u>	<u>28,432</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

WMET (2670) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Local units	21,500	21,500	-	28,863
Other	-	-	-	-
	<u>21,500</u>	<u>21,500</u>		<u>28,863</u>
Expenditures				
Current operations				
Public safety	21,500	18,422	3,078	28,863
Capital outlay	-	-	-	-
	<u>21,500</u>	<u>18,422</u>	<u>3,078</u>	<u>28,863</u>
Revenues over (under) expenditures	-	3,078	3,078	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	3,078	3,078	-
Fund balance (deficit) at beginning of year	1,998	1,998	-	1,998
Fund balance (deficit) at end of year	<u>\$ 1,998</u>	<u>\$ 5,076</u>	<u>\$ 3,078</u>	<u>\$ 1,998</u>

County of Muskegon

TNT Drug (2671) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
State				
Fines and forfeitures	39,618	39,965	347	20,478
Investment income	-	525	525	1,802
Other	-	-	-	-
	<u>39,618</u>	<u>40,490</u>	<u>872</u>	<u>22,280</u>
Expenditures				
Current operations	32,882	14,827	18,055	12,478
Public safety	-	1,881	(1,881)	-
Capital outlay	<u>32,882</u>	<u>16,708</u>	<u>16,174</u>	<u>12,478</u>
	6,736	23,782	17,046	9,802
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	(50,000)
Net operating transfers	-	-	-	(50,000)
	6,736	23,782	17,046	(40,198)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
Fund balance (deficit) at beginning of year	2,543	2,543	-	42,741
Fund balance (deficit) at end of year	<u>\$ 9,279</u>	<u>\$ 26,325</u>	<u>\$ 17,046</u>	<u>\$ 2,543</u>

County of Muskegon

Prosecutor Drug Fund (2672) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	2,844	2,844	-	5,381
Other	-	-	-	-
	<u>2,844</u>	<u>2,844</u>	<u>-</u>	<u>5,381</u>
Expenditures				
Current operations	4,276	2,723	1,553	2,039
Public safety	2,429	2,430	(1)	3,413
Capital outlay	6,705	5,153	1,552	5,452
	<u>(3,861)</u>	<u>(2,309)</u>	<u>1,552</u>	<u>(71)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	(2,550)	(2,550)	-	(3,000)
Net operating transfers	<u>(2,550)</u>	<u>(2,550)</u>	<u>-</u>	<u>(3,000)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,411)	(4,859)	1,552	(3,071)
Fund balance (deficit) at beginning of year	8,962	8,962	-	12,033
Fund balance (deficit) at end of year	<u>\$ 2,551</u>	<u>\$ 4,103</u>	<u>\$ 1,552</u>	<u>\$ 8,962</u>

County of Muskegon

Silent Observer (2673) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
Public safety	400	400	-	-
Capital outlay	-	-	-	-
	<u>400</u>	<u>400</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	(400)	(400)	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(400)	(400)	-	-
Fund balance (deficit) at beginning of year	354	569	215	569
Fund balance (deficit) at end of year	<u>(\$ 46)</u>	<u>\$ 169</u>	<u>\$ 215</u>	<u>\$ 569</u>

County of Muskegon
Library (2710) Special Revenue Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 71,596	\$ 62,170	(\$ 9,426)	\$ 62,918
Federal	110,678	95,211	(15,467)	21,328
Local units	107,604	121,552	13,948	111,777
Charges for services rendered	7,160	6,398	(762)	28,289
Contributions from private sources	13,750	16,135	2,385	19,068
Fines and forfeitures	285,263	286,262	999	248,078
Other	5,600	6,363	763	4,131
	<u>601,651</u>	<u>594,091</u>	<u>(7,560)</u>	<u>495,589</u>
Expenditures				
Current operations				
Culture	1,142,571	1,061,743	80,828	960,138
Capital outlay	8,441	55,887	(47,446)	11,700
	<u>1,151,012</u>	<u>1,117,630</u>	<u>33,382</u>	<u>971,838</u>
Revenues over (under) expenditures	(549,361)	(523,539)	25,822	(476,249)
Other financing sources (uses)				
Operating transfers in	539,552	527,376	(12,176)	476,566
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>539,552</u>	<u>527,376</u>	<u>(12,176)</u>	<u>476,566</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(9,809)	3,837	13,646	317
Fund balance (deficit) at beginning of year	25,998	25,998	-	25,681
Fund balance (deficit) at end of year	<u>\$ 16,189</u>	<u>\$ 29,835</u>	<u>\$ 13,646</u>	<u>\$ 25,998</u>

County of Muskegon

Communities First (2755) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 135,346	\$ 40,004	(\$ 95,342)	\$ 442,915
Local units	438,150	177,500	(260,650)	175,000
Investment income	-	1,954	1,954	898
Other	-	-	-	-
	<u>573,496</u>	<u>219,458</u>	<u>(354,038)</u>	<u>618,813</u>
Expenditures				
Current operations				
Culture	556,596	400,190	156,406	391,538
Capital outlay	16,900	-	16,900	51,378
	<u>573,496</u>	<u>400,190</u>	<u>173,306</u>	<u>442,916</u>
Revenues over (under) expenditures	-	(180,732)	(180,732)	175,897
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(180,732)	(180,732)	175,897
Fund balance (deficit) at beginning of year	180,732	180,732	-	4,835
Fund balance (deficit) at end of year	<u>\$ 180,732</u>	<u>\$ -</u>	<u>(\$ 180,732)</u>	<u>\$ 180,732</u>

County of Muskegon

Crime Victims' Rights (2800) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 60,000	\$ 62,223	\$ 2,223	\$ 47,277
Contributions from private sources	50	50	-	-
Other	-	-	-	-
	<u>60,050</u>	<u>62,273</u>	<u>2,223</u>	<u>47,277</u>
Expenditures				
Current operations				
Public safety	60,873	65,482	(4,609)	52,752
Capital outlay	-	-	-	-
	<u>60,873</u>	<u>65,482</u>	<u>(4,609)</u>	<u>52,752</u>
	(823)	(3,209)	(2,386)	(5,475)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	823	3,209	2,386	5,475
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>823</u>	<u>3,209</u>	<u>2,386</u>	<u>5,475</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

EDC Loan Revolving (2860) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	14,000	12,544	(1,456)	13,894
Other	-	7,869	7,869	-
	<u>14,000</u>	<u>20,413</u>	<u>6,413</u>	<u>13,894</u>
Expenditures				
Current operations				
General County government	10,400	400	10,000	71,419
Capital outlay	-	-	-	-
	<u>10,400</u>	<u>400</u>	<u>10,000</u>	<u>71,419</u>
	3,600	20,013	16,413	(57,525)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	3,600	20,013	16,413	(57,525)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	224,563	224,563	-	282,088
Fund balance (deficit) at beginning of year	\$ 228,163	\$ 244,576	\$ 16,413	\$ 224,563

County of Muskegon

Dynatorque Loan (2870) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	4,500	4,594	94	5,082
Other	-	-	-	-
	<u>4,500</u>	<u>4,594</u>	<u>94</u>	<u>5,082</u>
Expenditures				
Current operations	302	935	(633)	1,020
General County government				
Capital outlay	-	-	-	-
	<u>302</u>	<u>935</u>	<u>(633)</u>	<u>1,020</u>
	4,198	3,659	(539)	4,062
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,198	3,659	(539)	4,062
Fund balance (deficit) at beginning of year	388,313	388,313	-	384,251
Fund balance (deficit) at end of year	<u>\$ 392,511</u>	<u>\$ 391,972</u>	<u>(\$ 539)</u>	<u>\$ 388,313</u>

County of Muskegon

Cherry Hill Loan (2871) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	1,400	1,375	(25)	1,111
Other	-	-	-	-
	<u>1,400</u>	<u>1,375</u>	<u>(25)</u>	<u>1,111</u>
Expenditures				
Current operations	177	356	(179)	305
General County government				
Capital outlay	-	-	-	-
	<u>177</u>	<u>356</u>	<u>(179)</u>	<u>305</u>
Revenues over (under) expenditures	1,223	1,019	(204)	806
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,223	1,019	(204)	806
Fund balance (deficit) at beginning of year	30,733	30,733	-	29,927
Fund balance (deficit) at end of year	<u>\$ 31,956</u>	<u>\$ 31,752</u>	<u>(\$ 204)</u>	<u>\$ 30,733</u>

County of Muskegon

Harding Energy Systems (2874) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations	361	34	327	352
General County government				
Capital outlay	-	-	-	-
	<u>361</u>	<u>34</u>	<u>327</u>	<u>352</u>
Revenues over (under) expenditures	(361)	(34)	327	(352)
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(361)	(34)	327	(352)
Fund balance (deficit) at beginning of year	497,250	497,250	-	497,602
Fund balance (deficit) at end of year	<u>\$ 496,889</u>	<u>\$ 497,216</u>	<u>\$ 327</u>	<u>\$ 497,250</u>

County of Muskegon

Remonumentation Program (2890) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 36,259	\$ 54,943	\$ 18,684	\$ 39,556
Other	-	-	-	-
	<u>36,259</u>	<u>54,943</u>	<u>18,684</u>	<u>39,556</u>
Expenditures				
Current operations				
Culture	39,154	57,964	(18,810)	46,639
Capital outlay	605	605	-	-
	<u>39,759</u>	<u>58,569</u>	<u>(18,810)</u>	<u>46,639</u>
	(3,500)	(3,626)	(126)	(7,083)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	3,500	3,626	126	7,083
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>3,500</u>	<u>3,626</u>	<u>126</u>	<u>-</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
 Briggs & Stratton CDBG (2875) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	-
Federal pass-thru	1,085,510	930,402	(155,108)	-
Investment income	-	1,300	1,300	-
Other	290	290	-	-
	<u>1,085,800</u>	<u>931,992</u>	<u>(153,808)</u>	<u>-</u>
Expenditures				
Current operations				
General County government	1,085,800	7,452	1,078,348	-
Capital outlay	-	924,540	(924,540)	-
	<u>1,085,800</u>	<u>931,992</u>	<u>153,808</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Brookhaven Medical Care Facility (2900) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	16,995,826	20,532,390	3,536,564	19,319,763
Contributions from private sources	800	2,658	1,858	739
Investment income	-	-	-	3,260
Other	14,700	8,800	(5,900)	23,033
	<u>17,011,326</u>	<u>20,543,848</u>	<u>3,532,522</u>	<u>19,346,795</u>
Expenditures				
Current operations				
Health	17,575,667	21,066,039	(3,490,372)	19,276,857
Capital outlay	-	305,275	(305,275)	291,699
	<u>17,575,667</u>	<u>21,371,314</u>	<u>(3,795,647)</u>	<u>19,568,556</u>
Revenues over (under) expenditures	(564,341)	(827,466)	(263,125)	(221,761)
Other financing sources (uses)				
Operating transfers in	-	96,647	96,647	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	<u>96,647</u>	<u>96,647</u>	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(564,341)	(730,819)	(166,478)	(221,761)
Fund balance (deficit) at beginning of year	619,843	619,843	-	841,604
Equity transfer (to) from other funds	-	110,977	110,977	-
Fund balance (deficit) at end of year	<u>\$ 55,502</u>	<u>\$ 1</u>	<u>(\$ 55,501)</u>	<u>\$ 619,843</u>

County of Muskegon

Social Services (2910) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ 400,000	\$ 487,498	\$ 87,498	\$ 428,296
State	300,000	182,544	(117,456)	264,901
Other	700,000	670,042	(29,958)	693,197
Expenditures				
Current operations	706,506	676,309	30,197	699,683
Health	-	-	-	-
Capital outlay	706,506	676,309	30,197	699,683
	(6,506)	(6,267)	239	(6,486)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	6,506	6,267	(239)	6,486
Operating transfers (out)	-	-	-	-
Net operating transfers	6,506	6,267	(239)	6,486
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 (2920) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 351,242	\$ 421,795	\$ 70,553	\$ 510,643
Other	162,500	158,908	(3,592)	237,797
	<u>513,742</u>	<u>580,703</u>	<u>66,961</u>	<u>748,440</u>
Expenditures				
Current operations				
Health	1,949,740	1,842,414	107,326	1,622,154
Capital outlay	-	46,135	(46,135)	20,534
	<u>1,949,740</u>	<u>1,888,549</u>	<u>61,191</u>	<u>1,642,688</u>
	(1,435,998)	(1,307,846)	128,152	(894,248)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	1,435,998	1,307,846	(128,152)	894,248
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>1,435,998</u>	<u>1,307,846</u>	<u>(128,152)</u>	<u>894,248</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	-	-	-	-
	<u>11,941</u>	<u>11,941</u>	<u>-</u>	<u>11,941</u>
Fund balance (deficit) at beginning of year	\$ 11,941	\$ 11,941	\$ -	\$ 11,941
Fund balance (deficit) at end of year				

County of Muskegon

Veterans Trust (2940) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ 40,000	\$ 23,449	(\$ 16,551)	\$ 38,452
State	-	-	-	-
Other	40,000	23,449	(16,551)	38,452
Expenditures				
Current operations	40,000	28,557	11,443	33,893
Welfare	-	-	-	-
Capital outlay	40,000	28,557	11,443	33,893
Revenues over (under) expenditures	-	(5,108)	(5,108)	4,559
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(5,108)	(5,108)	4,559
Fund balance (deficit) at beginning of year	5,108	5,108	-	549
Fund balance (deficit) at end of year	\$ 5,108	\$ -	(\$ 5,108)	\$ 5,108

County of Muskegon

Muskegon County Economic Development Commission (2960) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations	19,850	12,884	6,966	14,462
General County government				
Capital outlay	-	-	-	-
	<u>19,850</u>	<u>12,884</u>	<u>6,966</u>	<u>14,462</u>
Revenues over (under) expenditures	(19,850)	(12,884)	6,966	(14,462)
Other financing sources (uses)				
Operating transfers in	19,850	12,884	(6,966)	14,462
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>19,850</u>	<u>12,884</u>	<u>(6,966)</u>	<u>14,462</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

Victim Restitution (2980) Special Revenue Fund

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

Year Ended December 31, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	11,500	14,002	2,502	12,833
Investment income	800	1,198	398	267
Other	-	-	-	-
	<u>12,300</u>	<u>15,200</u>	<u>2,900</u>	<u>13,100</u>
Expenditures				
Current operations	7,000	5,528	1,472	6,575
General County government	-	-	-	-
Capital outlay	<u>7,000</u>	<u>5,528</u>	<u>1,472</u>	<u>6,575</u>
	5,300	9,672	4,372	6,525
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	5,300	9,672	4,372	6,525
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	23,046	23,046	-	16,521
Fund balance (deficit) at beginning of year	<u>\$ 28,346</u>	<u>\$ 32,718</u>	<u>\$ 4,372</u>	<u>\$ 23,046</u>
Fund balance (deficit) at end of year				

County of Muskegon

Jobs Training Partnership Act (2740) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ 19,617
Federal pass-thru	1,473,640	1,297,081	(176,559)	1,294,262
Other	-	-	-	-
	<u>1,473,640</u>	<u>1,297,081</u>	<u>(176,559)</u>	<u>1,313,879</u>
Expenditures				
Current operations				
Welfare	1,473,640	1,297,081	176,559	1,312,380
Capital outlay	-	-	-	1,499
	<u>1,473,640</u>	<u>1,297,081</u>	<u>176,559</u>	<u>1,313,879</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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 (2741) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
State	379,920	338,612	(41,308)	502,318
Federal pass-thru	-	-	-	-
Other	379,920	338,612	(41,308)	502,318
Expenditures				
Current operations	379,920	338,612	41,308	502,318
Welfare	-	-	-	-
Capital outlay	379,920	338,612	41,308	502,318
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Dislocated Workers (2745) Special Revenue Fund

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

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	667,683	724,141	56,458	408,324
Other	-	-	-	-
	<u>667,683</u>	<u>724,141</u>	<u>56,458</u>	<u>408,324</u>
Expenditures				
Current operations				
Welfare	667,683	724,141	(56,458)	408,324
Capital outlay	-	-	-	-
	<u>667,683</u>	<u>724,141</u>	<u>(56,458)</u>	<u>408,324</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

JTPA 8% Coordination (2747) Special Revenue Fund

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

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	-	17,625	17,625	-
Other	-	-	-	-
	-	17,625	17,625	-
Expenditures				
Current operations				
Welfare	-	17,625	(17,625)	-
Capital outlay	-	-	-	-
	-	17,625	(17,625)	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Howmet 107A (2748) Special Revenue Fund

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

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	-	-	-	-
Other	-	-	-	-
Expenditures				
Current operations				
Welfare	-	-	-	-
Capital outlay	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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
 Youthbuild (2752) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ -	\$ -	\$ -	-
State	30,000	1,878	(28,122)	-
Federal pass-thru	-	-	-	-
Other	<u>30,000</u>	<u>1,878</u>	<u>(28,122)</u>	<u>-</u>
Expenditures				
Current operations	30,000	1,878	28,122	-
Welfare	-	-	-	-
Capital outlay	<u>30,000</u>	<u>1,878</u>	<u>28,122</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

School To Work (2753) Special Revenue Fund

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

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	8,640	13,114	4,474	-
Other	-	-	-	-
	<u>8,640</u>	<u>13,114</u>	<u>4,474</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	8,640	13,114	(4,474)	-
Capital outlay	-	-	-	-
	<u>8,640</u>	<u>13,114</u>	<u>(4,474)</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Juvenile Court CASA Program (2820) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	9,788	20,953	11,165	-
Other	-	-	-	-
	<u>9,788</u>	<u>20,953</u>	<u>11,165</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	22,044	23,093	(1,049)	-
Capital outlay	-	-	-	-
	<u>22,044</u>	<u>23,093</u>	<u>(1,049)</u>	<u>-</u>
	(12,256)	(2,140)	10,116	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	12,256	12,529	273	-
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>12,256</u>	<u>12,529</u>	<u>273</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	10,389	10,389	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 10,389</u>	<u>\$ 10,389</u>	<u>\$ -</u>

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

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

Year Ended June 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	-	\$ -	-
Federal pass-thru	180,000	121,664	(58,336)	180,600
Other	-	-	-	-
	<u>180,000</u>	<u>121,664</u>	<u>(58,336)</u>	<u>180,600</u>
Expenditures				
Current operations				
Welfare	180,000	121,664	58,336	180,600
Capital outlay	-	-	-	-
	<u>180,000</u>	<u>121,664</u>	<u>58,336</u>	<u>180,600</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Sheriff Road Patrol (1210) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ 114,480	\$ 114,480	-	\$ 95,400
State	47,534	24,950	(22,584)	32,884
Federal pass-thru	-	-	-	-
Other	162,014	139,430	(22,584)	128,284
Expenditures				
Current operations	162,014	139,430	22,584	128,284
Public safety	-	-	-	-
Capital outlay	162,014	139,430	22,584	128,284
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Health Department (2210) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 1,917,674	\$ 1,887,029	(\$ 30,645)	\$ 2,039,602
Federal pass-thru	1,486,273	1,651,642	165,369	1,285,718
Charges for services rendered	184,185	292,612	108,427	233,907
Contributions from private sources	-	5,458	5,458	8,121
Other	537,366	502,744	(34,622)	581,876
	<u>4,125,498</u>	<u>4,339,485</u>	<u>213,987</u>	<u>4,149,224</u>
Expenditures				
Current operations				
Health	5,138,107	5,056,257	81,850	5,471,644
Capital outlay	225,550	104,189	121,361	15,974
	<u>5,363,657</u>	<u>5,160,446</u>	<u>203,211</u>	<u>5,487,618</u>
Revenues over (under) expenditures	(1,238,159)	(820,961)	417,198	(1,338,394)
Other financing sources (uses)				
Operating transfers in	1,238,159	837,441	(400,718)	1,225,943
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>1,238,159</u>	<u>837,441</u>	<u>(400,718)</u>	<u>1,225,943</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	16,480	16,480	(112,451)
Fund balance (deficit) at beginning of year	147,464	147,464	-	259,915
Fund balance (deficit) at end of year	<u>\$ 147,464</u>	<u>\$ 163,944</u>	<u>\$ 16,480</u>	<u>\$ 147,464</u>

County of Muskegon

Community Mental Health (2220) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance- favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 11,372,705	\$ 10,363,976	(\$ 1,008,729)	\$ 10,511,107
Federal pass-thru	314,574	345,569	30,995	387,017
Local units	68,869	84,576	15,707	108,679
Charges for services rendered	10,609,523	9,345,658	(1,263,865)	8,749,175
Contributions from private sources	-	53,297	53,297	79,571
Investment income	-	81,121	81,121	73,331
Other	-	8,358	8,358	-
	<u>22,365,671</u>	<u>20,282,555</u>	<u>(2,083,116)</u>	<u>19,908,880</u>
Expenditures				
Current operations	22,412,926	20,236,691	2,176,235	20,175,948
Health	799,875	469,116	330,759	320,743
Capital outlay	23,212,801	20,705,807	2,506,994	20,496,691
	<u>(847,130)</u>	<u>(423,252)</u>	<u>423,878</u>	<u>(587,811)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	802,130	499,970	(302,160)	576,449
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>802,130</u>	<u>499,970</u>	<u>(302,160)</u>	<u>576,449</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(45,000)</u>	<u>76,718</u>	<u>121,718</u>	<u>(11,362)</u>
Fund balance (deficit) at beginning of year	85,810	85,810	-	97,172
Fund balance (deficit) at end of year	<u>\$ 40,810</u>	<u>\$ 162,528</u>	<u>\$ 121,718</u>	<u>\$ 85,810</u>

County of Muskegon
Alternative Intermediate Service (2221) Special Revenue Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 289,190	\$ 30,242	(\$ 258,948)	\$ 131,246
Local units	45,314	45,232	(82)	45,411
Charges for services rendered	9,752,398	9,606,173	(146,225)	9,316,586
Investment income	20,000	26,449	6,449	22,838
Other	-	-	-	4,053
	<u>10,106,902</u>	<u>9,708,096</u>	<u>(398,806)</u>	<u>9,520,134</u>
Expenditures				
Current operations				
Health	10,160,078	9,734,271	425,807	9,512,193
Capital outlay	40,000	65,283	(25,283)	95,128
	<u>10,200,078</u>	<u>9,799,554</u>	<u>400,524</u>	<u>9,607,321</u>
Revenues over (under) expenditures	(93,176)	(91,458)	1,718	(87,187)
Other financing sources (uses)				
Operating transfers in	93,176	91,458	(1,718)	87,187
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>93,176</u>	<u>91,458</u>	<u>(1,718)</u>	<u>87,187</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
Community Corrections (2640) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ 302,547	\$ 223,117	(\$ 79,430)	\$ 172,419
Federal pass-thru	-	39,975	39,975	14,344
Charges for services rendered	46,106	42,082	(4,024)	32,695
Other	-	-	-	-
	<u>348,653</u>	<u>305,174</u>	<u>(43,479)</u>	<u>219,711</u>
Expenditures				
Current operations	427,501	371,346	56,155	284,149
Public safety	1,000	2,074	(1,074)	1,121
Capital outlay	<u>428,501</u>	<u>373,420</u>	<u>55,081</u>	<u>285,270</u>
	(79,848)	(68,246)	11,602	(65,559)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	79,848	68,246	(11,602)	65,559
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>79,848</u>	<u>68,246</u>	<u>(11,602)</u>	<u>65,559</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

SYETP (2742) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	745,814	786,058	40,244	919,648
Other	-	-	-	-
	<u>745,814</u>	<u>786,058</u>	<u>40,244</u>	<u>919,648</u>
Expenditures				
Current operations				
Welfare	745,814	786,058	(40,244)	919,648
Capital outlay	-	-	-	-
	<u>745,814</u>	<u>786,058</u>	<u>(40,244)</u>	<u>919,648</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Profiling Project (2743) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	-	30,225	30,225	-
Other	-	-	-	-
	<u>-</u>	<u>30,225</u>	<u>30,225</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	-	30,225	(30,225)	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>30,225</u>	<u>(30,225)</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Workfirst (2751) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ 491,008	\$ 491,008	\$ 119,121
Federal pass-thru	1,394,039	736,512	(657,527)	-
Other	-	-	-	-
	<u>1,394,039</u>	<u>1,227,520</u>	<u>(166,519)</u>	<u>119,121</u>
Expenditures				
Current operations				
Welfare	1,394,039	1,223,249	170,790	119,121
Capital outlay	-	4,271	(4,271)	-
	<u>1,394,039</u>	<u>1,227,520</u>	<u>166,519</u>	<u>119,121</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
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

Mental Health Buildings (2970) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	174,649	133,118	(41,531)	141,552
Investment income	10,000	15,656	5,656	12,198
Other	77,740	64,173	(13,567)	50,608
	<u>262,389</u>	<u>212,947</u>	<u>(49,442)</u>	<u>204,358</u>
Expenditures				
Current operations	266,424	206,424	60,000	214,975
Health	-	-	-	-
Capital outlay	<u>266,424</u>	<u>206,424</u>	<u>60,000</u>	<u>214,975</u>
	(4,035)	6,523	10,558	(10,617)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	(4,035)	6,523	10,558	(10,617)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	16,266	16,266	-	26,883
Fund balance (deficit) at beginning of year	<u>\$ 12,231</u>	<u>\$ 22,789</u>	<u>\$ 10,558</u>	<u>\$ 16,266</u>
Fund balance (deficit) at end of year				

County of Muskegon

John R. Campbell Building (2971) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	28,992	860	(28,132)	25,416
Investment income	1,500	2,963	1,463	1,936
Other	-	20,982	20,982	15,929
	<u>30,492</u>	<u>24,805</u>	<u>(5,687)</u>	<u>43,281</u>
Expenditures				
Current operations				
Welfare	30,492	24,430	6,062	21,211
Capital outlay	-	-	-	-
	<u>30,492</u>	<u>24,430</u>	<u>6,062</u>	<u>21,211</u>
Revenues over (under) expenditures	-	375	375	22,070
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER)	-	375	375	22,070
EXPENDITURES AND OTHER USES				
Fund balance (deficit) at beginning of year	27,506	27,506	-	5,436
Equity transfer (to) from other funds	-	(24,765)	(24,765)	-
Fund balance (deficit) at end of year	<u>\$ 27,506</u>	<u>\$ 3,116</u>	<u>(\$ 24,390)</u>	<u>\$ 27,506</u>

County of Muskegon

Henry Street Building (2972) Special Revenue Fund

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

Year Ended September 30, 1995

	Budget	Actual	Variance - favorable (unfavorable)	1994 Actual
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
State	-	19,911	19,911	-
Other	-	19,911	19,911	-
Expenditures				
Current operations	-	35,536	(35,536)	-
General County government	-	-	-	-
Capital outlay	-	35,536	(35,536)	-
Revenues over (under) expenditures	-	(15,625)	(15,625)	-
Other financing sources (uses)				
Operating transfers in	-	15,625	15,625	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	15,625	15,625	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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 (3141)--to account for the accumulation of resources and the payment of general long-term debt principal and interest associated with the psychiatric facility.

Halmond Center Debt (3142)--to account for the accumulation of resources and the payment of general long-term debt principal and interest associated with the Halmond Center.

Water-Sewer Debt (3560)--to account for the collection of resources and the payment of the limited obligation long-term debt (principal and interest). This debt is a special assessment debt with governmental commitment associated with local municipalities, water and sewer installations and improvements.

County of Muskegon
Debt Service Funds
COMBINING BALANCE SHEET

December 31, 1995

	Convention Center Debt (3100)		Psychiatric Facility Debt (3141)		Halmond Center Debt (3142)		Water and Sewer Debt (3650)		Totals	
	1995	1994	1995	1994	1995	1994	1995	1994	1995	1994
ASSETS										
Cash	\$ -	\$ 2,315,291							\$ 2,418,731	\$ 2,315,291
Accounts receivable	-	51,990							51,990	67,720
Accrued interest receivable	49	29,918							31,714	25,255
Special assessments receivable	-	10,903,175							10,903,175	12,250,727
Long-term advance to other funds	-	-							-	-
	<u>\$ 49</u>	<u>\$ 66,637</u>							<u>\$ 13,405,610</u>	<u>\$ 14,658,993</u>

LIABILITIES AND EQUITY

Accounts payable	\$ -	\$ 106							\$ 106	\$ 106
Accrued liabilities	-	25,205							48,655	51,970
Due to other funds	49	-							49	49
Deferred revenue	-	-							10,620,000	11,965,000
	<u>49</u>	<u>25,205</u>							<u>10,668,810</u>	<u>12,017,125</u>
Fund balance										
Reserved for advance to other fund	-	-							-	-
Unreserved	-	41,432							2,736,800	2,641,868
Designated for debt service	-	41,432							2,736,800	2,641,868
	<u>\$ 49</u>	<u>\$ 66,637</u>							<u>\$ 13,405,610</u>	<u>\$ 14,658,993</u>

County of Muskegon
Debt Service Funds
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

Year ended December 31, 1995

	Convention Center Debt (3100)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)	Water and Sewer Debt (3650)		Totals
					1995	1994
Revenues						
Investment income	\$ -	\$ 2,269	\$ 4,603	\$ 139,947	\$ 146,819	\$ 146,949
Rentals	-	342,425	219,450	-	561,875	555,428
Special assessments	-	-	-	1,345,000	1,345,000	2,405,000
Other	-	-	-	7,371	7,371	11,304
	<u>-</u>	<u>344,694</u>	<u>224,053</u>	<u>1,492,318</u>	<u>2,061,065</u>	<u>3,118,681</u>
Expenditures						
Intergovernmental payments	-	-	-	-	-	101,196
Other	-	-	-	37,088	37,088	664,849
Debt service						
Principal payments	200,000	185,000	75,000	1,345,000	1,805,000	2,835,000
Interest	107,400	155,359	143,200	67,507	473,466	503,846
Other	500	639	843	1,074	3,056	2,417
	<u>307,900</u>	<u>340,998</u>	<u>219,043</u>	<u>1,450,669</u>	<u>2,318,610</u>	<u>4,107,308</u>
Revenues over (under) expenditures	<u>(307,900)</u>	<u>3,696</u>	<u>5,010</u>	<u>41,649</u>	<u>(257,545)</u>	<u>(988,627)</u>
Other financing sources (uses)						
Operating transfers in	307,900	-	-	44,577	352,477	331,149
Operating transfers (out)	<u>307,900</u>	<u>-</u>	<u>-</u>	<u>44,577</u>	<u>352,477</u>	<u>331,149</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	3,696	5,010	86,226	94,932	(657,478)
Fund balance at beginning of year	-	-	90,304	2,513,828	2,641,868	3,250,224
Equity transfer (to) from other funds	-	-	-	-	-	49,122
Fund balance at end of year	<u>\$ -</u>	<u>\$ 41,432</u>	<u>\$ 95,314</u>	<u>\$ 2,600,054</u>	<u>\$ 2,736,800</u>	<u>\$ 2,641,868</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, 1995

	Budget	Actual	Variance favorable (unfavorable)	1994 Actual
Revenues				
Investment income	\$ -	\$ -	\$ -	\$ -
Rentals	-	-	-	-
Special assessments	-	-	-	-
Other	-	-	-	-
Expenditures				
Intergovernmental payments	-	-	-	-
Other	-	-	-	-
Debt service				
Principal payments	200,000	200,000	-	175,000
Interest	107,400	107,400	-	116,088
Other	500	500	-	750
	<u>307,900</u>	<u>307,900</u>	<u>-</u>	<u>291,838</u>
	<u>(307,900)</u>	<u>(307,900)</u>	<u>-</u>	<u>(291,838)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	307,900	307,900	-	291,539
Operating transfers (out)	-	-	-	-
	<u>307,900</u>	<u>307,900</u>	<u>-</u>	<u>291,539</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(299)
Fund balance at beginning of year	-	-	-	299
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
 Psychiatric Facility Debt Service Fund (3141)
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1995

	Budget	Actual	Variance favorable (unfavorable)	1994 Actual
Revenues				
Investment income	\$ 2,390	\$ 2,269	(\$ 121)	\$ 2,461
Rentals	342,425	342,425	-	354,728
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>344,815</u>	<u>344,694</u>	<u>(121)</u>	<u>357,189</u>
Expenditures				
Intergovernmental payments	-	-	-	-
Other	-	-	-	-
Debt service				
Principal payments	185,000	185,000	-	185,000
Interest	157,425	155,359	2,066	167,693
Other	650	639	11	622
	<u>343,075</u>	<u>340,998</u>	<u>2,077</u>	<u>353,315</u>
	<u>1,740</u>	<u>3,696</u>	<u>1,956</u>	<u>3,874</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>1,740</u>	<u>3,696</u>	<u>1,956</u>	<u>3,874</u>
Fund balance at beginning of year				33,862
Equity transfer (to) from other funds	37,736	37,736	-	-
Fund balance at end of year	<u>\$ 39,476</u>	<u>\$ 41,432</u>	<u>\$ 1,956</u>	<u>\$ 37,736</u>

County of Muskegon
Halmond Center Debt Service Fund (3142)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1995

	Budget	Actual	Variance favorable (unfavorable)	1994 Actual
Revenues				
Investment income	\$ 4,000	\$ 4,603	\$ 603	\$ 4,102
Rentals	219,450	219,450	-	200,700
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>223,450</u>	<u>224,053</u>	<u>603</u>	<u>204,802</u>
Expenditures				
Intergovernmental payments	-	-	-	-
Other	-	-	-	-
Debt service				
Principal payments	75,000	75,000	-	50,000
Interest	144,450	143,200	1,250	149,867
Other	875	843	32	829
	<u>220,325</u>	<u>219,043</u>	<u>1,282</u>	<u>200,696</u>
	<u>3,125</u>	<u>5,010</u>	<u>1,885</u>	<u>4,106</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,125	5,010	1,885	4,106
Fund balance at beginning of year	90,304	90,304	-	86,198
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 93,429</u>	<u>\$ 95,314</u>	<u>\$ 1,885</u>	<u>\$ 90,304</u>

County of Muskegon
 Water and Sewer Debt Service Fund (3650)
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1995

	Budget	Actual	Variance favorable (unfavorable)	1994 Actual
Revenues				
Investment income	\$ 139,821	\$ 139,947	\$ 126	\$ 140,386
Rentals	-	-	-	-
Special assessments	1,350,000	1,345,000	(5,000)	2,405,000
Other	242,914	7,371	(235,543)	11,304
	<u>1,732,735</u>	<u>1,492,318</u>	<u>(240,417)</u>	<u>2,556,690</u>
Expenditures				
Intergovernmental payments	-	-	-	101,196
Other	105,154	37,088	68,066	664,849
Debt service				
Principal payments	1,345,000	1,345,000	-	2,425,000
Interest	67,507	67,507	-	70,198
Other	(216)	1,074	(1,290)	216
	<u>1,517,445</u>	<u>1,450,669</u>	<u>66,776</u>	<u>3,261,459</u>
	<u>215,290</u>	<u>41,649</u>	<u>(173,641)</u>	<u>(704,769)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	44,577	44,577	-	39,610
Operating transfers (out)	(298,803)	-	298,803	-
	<u>(254,226)</u>	<u>44,577</u>	<u>298,803</u>	<u>39,610</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(38,936)</u>	<u>86,226</u>	<u>125,162</u>	<u>(665,159)</u>
Fund balance at beginning of year	2,513,828	2,513,828	-	3,129,865
Equity transfer (to) from other funds	-	-	-	49,122
Fund balance at end of year	<u>\$ 2,474,892</u>	<u>\$ 2,600,054</u>	<u>\$ 125,162</u>	<u>\$ 2,513,828</u>

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CAPITAL PROJECTS FUNDS

Group Homes (4140)--to account for revenues and expenditures associated with the building of group homes in the local counties of Mason, Muskegon, Newaygo and Oceana for developmentally disabled individuals.

Henry Street Building Construction (4150)--to account for revenues and expenditures associated with the renovation of a recently purchased building.

Heritage Landing (4180)--to account for revenues and expenditures associated with the improvement and development of the county's lakefront property.

Muskegon Township Southside Water Phase II (4640)--to account for revenue and expenditures associated with the extension of water lines in Muskegon Township.

Water and Sewer Projects (4650)--to account for revenues and expenditures associated with water and sewer special assessment installations.

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 Improvement (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.

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.

Drain Projects (8010)--to account for the monies received and expended by the Drain Commissioner for the purpose of creating, extending, and repairing drains within the county.

County of Muskegon
Capital Projects Funds

COMBINING BALANCE SHEET

December 31, 1995

	Musk. Twp										Totals	
	Group Homes (4140)	Henry St Bldg Construction (4150)	Heritage Landing (4180)	Southside Wtr Phase II (4640)	Public Improvement (4930)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	1995	1994		
ASSETS												
Cash	\$ -	\$ -	\$ -	\$ 662,017	\$ -	\$ 36,459	\$ 21,500	\$ 181,309	\$ 901,285	\$ 1,280,251		
Accounts receivable	-	-	20,666	-	-	-	-	-	20,666	-		
Assessments receivable-deferred	-	-	-	1,300,000	-	-	-	-	1,300,000	-		
Intergovernmental receivable	-	-	88,990	-	-	-	-	-	88,990	800,000		
Accrued interest receivable	-	-	-	3,487	7,405	1,668	-	2,250	14,810	9,426		
Due From Other Funds	-	-	62,953	-	65,338	-	-	38,284	166,575	-		
Long-term note receivable	-	-	-	-	500,000	300,000	-	-	800,000	800,000		
	\$ -	\$ -	\$ 172,609	\$ 1,965,504	\$ 572,743	\$ 338,127	\$ 21,500	\$ 221,843	\$ 3,292,326	\$ 2,889,677		
LIABILITIES AND FUND BALANCE												
Accounts payable	\$ -	\$ -	\$ 3,679	\$ 626	\$ -	\$ -	\$ -	\$ -	\$ 4,305	\$ 183,013		
Accrued liabilities	-	-	405	109	-	-	-	479	993	747		
Due to other funds	-	-	107,842	1,300,000	36,983	-	-	-	1,444,825	800,000		
Long-term advance from other funds	-	-	-	-	-	-	21,500	-	21,500	21,500		
Deferred revenue	-	-	55,847	-	-	-	-	-	55,847	55,847		
	-	-	167,773	1,300,735	36,983	-	21,500	479	1,527,470	1,061,107		
Fund balance (deficit)	-	-	-	-	500,000	300,000	-	-	800,000	800,000		
Reserved for long-term note receivable	-	-	-	-	-	-	-	-	-	-		
Unreserved	-	-	-	-	-	-	-	-	-	-		
Designated for Capital Projects	-	-	4,836	664,769	-	-	-	221,364	890,969	482,081		
Undesignated	-	-	-	-	35,760	38,127	-	-	73,887	546,489		
	-	-	4,836	664,769	535,760	338,127	-	221,364	1,764,856	1,828,570		
	\$ -	\$ -	\$ 172,609	\$ 1,965,504	\$ 572,743	\$ 338,127	\$ 21,500	\$ 221,843	\$ 3,292,326	\$ 2,889,677		

County of Muskegon
Capital Projects Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

Year ended December 31, 1995

	Group Homes (4140)	Henry St Bldg Construction (4150)	Heritage Landing (4180)	Musk. Twp			Public Improvement (4930)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	Totals	
				Southside W/tr Phase II (4640)	Phase I (4640)	Phase II (4640)					1995	1994
Revenues												
State grant	\$ -	\$ -	\$ 130,323	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 130,323	\$ 20,667
Federal grant	-	-	-	-	-	-	-	-	-	-	-	78,417
Investment income	-	-	-	11,699	-	36,624	6,397	-	-	9,037	63,757	68,125
Contributions from private sources	-	-	4,769	236,729	-	-	-	-	-	5,975	247,473	5,860
Other	-	-	300	-	26,792	-	-	-	-	-	27,092	453,258
	-	-	135,392	248,428	63,416	6,397	-	-	15,012	468,645	626,327	
Expenditures												
Capital outlay	-	766,065	936,690	194,617	250,764	-	-	-	-	-	2,148,136	1,272,488
Other services and charges	-	-	144,683	7,134	326	217	-	-	48,517	200,877	57,542	
	-	766,065	1,081,373	201,751	251,090	217	-	-	48,517	2,349,013	1,330,030	
Revenues over (under) expenditures	-	(766,065)	(945,981)	46,677	(187,674)	6,180	-	-	(33,505)	(1,880,368)	(703,703)	
Other financing sources												
Operating transfers in	-	766,065	914,390	500,000	65,338	-	-	-	38,284	2,284,077	1,180,936	
Operating transfers (out)	-	-	-	-	(381,211)	-	-	-	-	(381,211)	(852,593)	
	-	766,065	914,390	500,000	(315,873)	-	-	-	38,284	1,902,866	328,343	
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	(31,591)	546,677	(503,547)	6,180	-	-	4,779	22,498	(375,360)	
Fund balance at beginning of year	-	-	36,427	118,092	1,014,542	442,924	-	-	216,585	1,828,570	2,253,052	
Equity transfer (to) from other funds	-	-	-	-	24,765	(110,977)	-	-	-	(86,212)	(49,122)	
Fund balance at end of year	\$ -	\$ -	\$ 4,836	\$ 664,769	\$ 535,760	\$ 338,127	\$ -	\$ -	\$ 221,364	\$ 1,764,856	\$ 1,828,570	

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ENTERPRISE FUNDS

Fairgrounds Operations (5082)--to account for building and maintaining the county fairgrounds and horse training track. Funds are provided by the renting of horse stalls.

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 and S.D. Warren for services.

Solid Waste 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 30% of the operating costs), the Urban Mass Transportation Administration (paying 50% of the operating costs), and the local contributions (paying 20% of the 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 Management System (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 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, 1995

	Fairgrounds Operation (5082)	Solid Waste Management (5710)	Fly Ash Program (5711)	Solid Waste Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals	
									1995	1994
ASSETS										
CURRENT ASSETS										
Cash and cash investments	\$ 99,019	\$ 7,210,153	\$ 2,138,938	\$ 2,739	\$ -	\$ -	\$ 357,252	\$ 6,460,602	\$ 16,268,703	\$ 13,181,022
Accounts receivable	434,530	183,779	120,870	-	62,147	10,212	416,931	1,959,639	3,188,108	3,274,613
Intergovernmental receivable	-	-	-	-	98,335	692,855	-	-	791,190	247,702
Accrued interest receivable	1,420	77,410	28,884	33	78	1,270	5,306	61,183	175,584	115,964
Due from other funds	-	20	1,300,000	3,459	1,182,906	492	-	-	2,486,877	800,000
Inventories	-	2,591	2,591	-	-	75,970	-	811,198	892,350	613,489
Restricted assets	-	-	-	-	-	-	-	94,587	94,587	437,038
Total current assets	534,969	7,473,953	3,591,283	6,231	1,343,466	780,799	779,489	9,387,209	23,897,399	18,669,828

PROPERTY AND EQUIPMENT - AT COST

In service										
Land	555,000	-	-	-	4,249,622	200,237	-	6,718,348	11,723,207	11,636,330
Land improvements	486,975	1,585,143	1,521	-	6,432,100	-	-	5,683,039	14,188,778	13,906,715
Lagoons	-	-	-	-	-	-	-	9,517,671	9,517,671	9,517,671
Buildings	1,852,018	633,915	213,369	57,100	7,705,010	559,612	-	5,053,377	16,074,401	11,367,631
Machinery and equipment	86,882	1,166,589	217,066	38,064	1,174,042	3,085,037	1,260	6,294,557	12,063,497	11,183,454
Wastewater collection and distribution system	-	-	-	-	-	-	-	22,912,888	22,912,888	18,836,409
Capitalized interest and engineering costs	-	18,195	-	-	-	-	-	3,391,273	3,409,468	3,409,468
Less accumulated depreciation	2,980,875	3,403,842	431,956	95,164	19,560,774	3,844,886	1,260	59,571,153	89,889,910	79,857,678
	(358,339)	(1,509,946)	(123,255)	(59,687)	(6,382,526)	(1,101,976)	(1,260)	(27,505,239)	(37,042,228)	(34,593,250)
Construction in progress	2,622,536	1,893,896	308,701	35,477	13,178,248	2,742,910	-	32,065,914	52,847,682	45,264,428
	-	-	-	-	1,781,321	761,034	-	52,191,908	54,734,263	60,108,703
	2,622,536	1,893,896	308,701	35,477	14,959,569	3,503,944	-	84,257,822	107,581,945	105,373,131
	-	326,515	-	-	-	-	-	-	326,515	344,774
LONG TERM ADVANCE TO OTHER FUNDS	\$ 3,157,505	\$ 9,694,364	\$ 3,899,984	\$ 41,708	\$ 16,303,035	\$ 4,284,743	\$ 779,489	\$ 93,645,031	\$ 131,805,859	\$ 124,387,733

County of Muskegon
Enterprise Funds
COMBINING BALANCE SHEET - CONTINUED

December 31, 1995

	Fairgrounds Operation (5082)	Solid Waste Management (5710)	Fly Ash Program (5711)	Solid Waste Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County		Totals
								Wastewater Management System (5920)	1994	
LIABILITIES AND EQUITY										
CURRENT LIABILITIES										
Accounts payable	\$ 536	\$ 117,427	\$ 17,544	\$ -	\$ 256,864	\$ 82,978	\$ 24,435	\$ 1,761,671	\$ 2,261,455	\$ 1,981,155
Advances payable	-	-	-	-	-	-	-	-	-	28,705
Accrued liabilities	632	151,189	36,270	-	76,039	104,448	685	627,705	996,968	846,808
Due to other funds	-	3,459	-	-	1,063,702	169,272	-	-	1,236,433	923,397
Current portion of long term debt	100,000	-	-	-	145,000	-	-	850,000	1,095,000	995,740
Payable from restricted funds:										
Intergovernment payable	-	-	-	-	65,624	-	-	-	65,624	315,055
Accrued interest	36,200	-	-	-	-	-	-	-	36,200	37,033
Total current liabilities	137,368	272,075	53,814	-	1,607,229	356,698	25,120	3,239,376	5,691,680	5,127,893
NONCURRENT LIABILITIES										
Long term debt	2,100,000	-	-	-	2,780,000	-	-	22,034,689	26,914,689	28,106,678
Accrued closure costs	-	5,058,400	862,304	-	-	-	-	-	5,920,704	5,078,903
Long term advance from other funds	555,000	-	-	-	1,530,568	-	-	-	2,085,568	860,692
Total noncurrent liabilities	2,655,000	5,058,400	862,304	-	4,310,568	-	-	22,034,689	34,920,961	34,046,273
DEFERRED REVENUE										
	-	-	2,983,866	-	1,023,379	-	-	-	4,007,245	2,724,122
CONTRIBUTIONS IN AID OF CONSTRUCTION										
Capital contributed	-	-	-	47,501	13,751,685	4,702,457	-	76,518,051	95,019,694	91,687,444
Less - accumulated amortization	-	-	-	(21,375)	(5,758,945)	(1,135,200)	-	(24,142,761)	(31,058,281)	(29,303,501)
	-	-	-	26,126	7,992,740	3,567,257	-	52,375,290	63,961,413	62,383,943
RETAINED EARNINGS										
Reserved for cell closure	-	4,363,889	-	-	-	-	-	-	4,363,889	4,081,154
Reserved for debt service	-	-	-	-	-	-	-	1,064,402	1,064,402	797,228
Unreserved	365,137	-	-	15,582	1,369,119	360,788	754,369	14,931,274	17,796,269	15,227,120
	365,137	4,363,889	-	15,582	1,369,119	360,788	754,369	15,995,676	23,224,560	20,105,502
\$ 3,157,505	\$ 9,694,364	\$ 3,899,984	\$ 41,708	\$ 16,303,035	\$ 4,284,743	\$ 779,489	\$ 93,645,031	\$ 131,805,859	\$ 124,387,733	

County of Muskegon
Enterprise Funds
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS

December 31, 1995

	Fairgrounds Operation (5082)	Solid Waste Management (5710)	Fly Ash Program (5711)	Solid Waste Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals	
									1995 1994	
Operating revenues	\$ 158,559	\$ 1,692,846	\$ 796,953	\$ 20,651	\$ 687,106	\$ 307,230	\$ 296,213	\$ 8,985,786	\$ 12,945,344	\$ 13,815,733
Charges for services	-	-	-	-	-	-	-	999,812	999,812	1,152,452
Farm sales	158,559	1,692,846	796,953	20,651	687,106	307,230	296,213	9,985,598	13,945,156	14,968,185
Operating expenses	40,723	410,129	139,531	132	537,204	810,576	27,102	2,461,984	4,427,381	4,244,143
Salaries and fringe benefits	76,328	437,406	241,723	840	529,081	717,096	105,488	4,773,871	6,881,833	10,314,959
Supplies and other operating expenses	69,601	420,120	23,474	6,387	459,383	368,028	-	1,463,919	2,810,912	2,678,981
Depreciation and amortization	186,652	1,267,655	404,728	7,359	1,525,668	1,895,700	132,590	8,699,774	14,120,126	17,238,083
	(28,093)	425,191	392,225	13,292	(838,562)	(1,588,470)	163,623	1,285,824	(174,970)	(2,269,898)
Operating income (loss)	-	-	-	-	118,855	1,365,496	-	-	1,484,351	1,332,268
Other income (expenses)	-	-	-	-	-	-	-	1,595,013	1,595,013	1,725,554
Operating subsidies	-	-	-	-	-	-	-	237,009	726,679	717,580
User fees for debt service	10,227	315,544	107,775	-	24	7,101	48,999	237,009	(2,107,401)	(2,222,431)
Interest income	(226,997)	-	-	(85)	(260,201)	(105)	-	(1,620,013)	(313,631)	(4,093,164)
Interest expense	(6,062)	(678,000)	-	-	362,582	34,105	8,200	(34,456)	1,385,011	(2,540,193)
Other (net)	(222,832)	(362,456)	107,775	(85)	221,260	1,406,597	57,199	177,553	1,210,041	(4,810,091)
	(250,925)	62,735	500,000	13,207	(617,302)	(181,873)	220,822	1,463,377	-	-
Net income (loss) before operating transfers	305,899	220,000	-	-	673,906	-	-	-	1,199,805	2,529,400
Operating transfers in	-	-	(500,000)	-	-	-	(264,577)	-	(764,577)	(1,045,261)
Operating transfers (out)	305,899	220,000	(500,000)	-	673,906	-	(264,577)	-	435,228	1,484,139
NET INCOME (LOSS)	54,974	282,735	-	13,207	56,604	(181,873)	(43,755)	1,463,377	1,645,269	(3,325,952)
Transfer of depreciation and amortization to contributions in aid of construction	-	-	-	2,375	315,679	365,969	-	1,121,238	1,805,261	1,773,227
Net income (loss) transferred to retained earnings	54,974	282,735	-	15,582	372,283	184,096	(43,755)	2,584,615	3,450,530	(1,552,725)
Transfer to contributed capital	-	-	-	-	(167,850)	(163,622)	-	-	(331,472)	(1,441,703)
Retained earnings at beginning of year	310,163	4,081,154	-	-	1,164,686	340,314	798,124	13,411,061	20,105,502	23,099,930
Retained earnings at end of year	\$ 365,137	\$ 4,363,889	\$ -	\$ 15,582	\$ 1,369,119	\$ 360,788	\$ 754,369	\$ 15,995,676	\$ 23,224,560	\$ 20,105,502

County of Muskegon
Enterprise Funds
COMBINING STATEMENT OF CASH FLOWS
Year ended December 31, 1995

	Fairgrounds Operations (5082)	Solid Waste Management (5710)	Fly Ash Program (5711)	Solid Waste Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals	
									1995	1994
CASH FLOW FROM OPERATIONS										
Operating income (loss)	(\$ 28,093)	\$ 425,191	\$ 392,225	\$ 13,292	(\$ 838,562)	(\$ 1,588,470)	\$ 163,623	\$ 1,285,824	(\$ 174,970)	(\$ 2,269,898)
Adjustments to reconcile operating income(loss) to net cash provided by (used for) operations:										
(Increase) decrease in deferred revenue	-	-	260,820	-	1,023,379	-	-	(1,076)	1,283,123	(261,599)
Depreciation expense	69,600	420,120	23,474	4,012	459,383	368,028	-	1,463,919	2,808,536	2,678,982
(Increase) decrease in accounts receivable	(87,544)	132,662	(5,118)	1,252	(133)	11,661	69,902	(36,177)	86,505	255,119
Decrease in intergovernment receivable	-	(20)	-	-	-	(523,980)	-	-	(524,000)	1,198,935
Increase in advances payable	-	-	-	-	-	(28,705)	-	-	(28,705)	6,871
Decrease in advances payable	-	-	-	-	-	-	-	-	-	(59,900)
(Increase) decrease in inventory	-	(753)	(753)	-	(1,182,906)	-	-	(302,187)	(1,486,599)	233,973
Increase (decrease) in accounts payable	(122)	106,110	17,094	(7)	(45,519)	28,766	24,352	23,420	154,094	(1,591,676)
Other income	-	-	-	-	\$ 140,622	-	8,200	97,756	246,578	68,795
Other expense	-	(783,616)	-	-	-	34,000	-	-	(749,616)	(4,346,308)
Increase (decrease) in accruals	(36,913)	733,206	5,487	(71)	15,319	19,200	470	83,244	819,942	3,418,207
Increase (decrease) in restricted accounts	-	(344,164)	-	-	-	-	-	-	(344,164)	\$ 78,764
Increase (decrease) in restricted cash	-	-	-	-	-	-	-	-	-	1,713
(Increase) decrease in prepaid expenses	-	-	-	-	-	-	-	-	-	7,147
Total adjustments	(54,979)	263,545	301,004	5,186	410,145	(91,030)	102,924	1,330,612	2,267,407	(1,046,623)
Net cash provided by (used for) operations	(83,072)	688,736	693,229	18,478	(428,417)	(1,679,500)	266,547	2,616,436	2,092,437	(3,316,521)
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES										
Bond payments	(100,000)	-	-	-	-	-	-	(845,667)	(945,667)	(5,100,000)
Bond proceeds	-	-	-	-	-	-	-	-	-	2,995,000
Interest expense and agent fees	(227,586)	-	-	-	(260,201)	-	-	(1,621,700)	(2,109,487)	(2,191,515)
Increase in due to other funds	-	-	-	-	1,446,004	338,544	-	-	1,784,548	(317,275)
Payments on notes	-	-	-	-	(74,569)	-	-	(101,322)	(175,891)	(154,626)
Proceeds from sale (transfers) of fixed assets	-	105,616	-	2,388	317,232	103,095	-	(12,000)	516,331	87,805
Purchase of fixed assets	-	(300,358)	-	-	(4,972,317)	-	-	(4,799,242)	(10,071,917)	(1,289,240)
Construction in progress	-	18,195	-	-	2,293,434	(630,889)	-	3,963,203	5,643,943	(6,654,579)
Capital contributions and grants	-	-	(500,000)	-	1,003,547	228,918	-	1,141,718	1,874,183	2,376,940
Net cash provided by (used for) capital and related financing activities	(\$ 327,586)	(\$ 176,547)	(\$ 500,000)	\$ 2,388	(\$ 246,870)	\$ 39,668	-	(\$ 2,275,010)	(\$ 3,483,957)	(\$ 10,247,490)

County of Muskegon
Enterprise Funds
COMBINING STATEMENT OF CASH FLOWS - CONTINUED
Year ended December 31, 1995

	Fairgrounds Operations (5082)	Solid Waste Management (5710)	Fly Ash Program (5711)	Solid Waste Transfer Station (5712)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County		Totals
								Wastewater Management System (5920)	1994	
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES										
Intragovernmental loans	\$ -	(\$ 293,337)	\$ -	(\$ 3,459)	\$ 1,459	\$ -	\$ -	\$ -	(\$ 295,337)	(\$ 12,070)
Operating subsidies	-	-	-	-	-	1,345,496	-	-	1,345,496	1,736,026
Operating transfers to other funds	-	-	(500,000)	-	-	-	(264,577)	-	(764,577)	(1,045,261)
Operating transfers from other funds	305,899	220,000	-	(15,199)	673,906	-	-	-	1,184,606	2,529,400
Debt service revenue	50,000	-	-	-	-	-	-	1,595,013	1,645,013	1,725,554
Other interest expense	30,727	11,302	134,986	(85)	(78)	(33,503)	47,266	-	190,615	(30,813)
Restricted assets for debt service	-	344,164	-	-	-	-	-	(1,713)	342,451	5,480,504
Net cash provided by (used for) noncapital financing activities	386,626	282,129	(365,014)	(18,743)	675,287	1,311,993	(217,311)	1,593,300	3,648,267	10,383,340
CASH FLOW FROM INVESTING ACTIVITIES										
Interest received from investment pool	9,728	268,072	98,143	616	-	6,550	-	105,374	488,483	864,100
Net cash provided by investing activities	9,728	268,072	98,143	616	-	6,550	-	105,374	488,483	864,100
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(14,304)	1,062,390	(73,642)	2,739	-	(321,289)	49,236	2,040,100	2,745,230	(2,316,571)
Cash and cash equivalents January 1, (including \$344,164 in restricted accounts and \$92,874 of cash)	113,323	6,147,763	2,212,580	-	-	321,289	308,016	4,515,089	13,618,060	15,934,631
Cash and cash equivalents, December 31 (including \$94,587 of restricted cash)	\$ 99,019	\$ 7,210,153	\$ 2,138,938	\$ 2,739	\$ -	\$ -	\$ 357,252	\$ 6,555,189	\$ 16,363,290	\$ 13,618,060

INTERNAL SERVICE FUNDS

Delinquent Tax Revolving Funds (6191, 6192, 6193, 6194, 6195)--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.

Retiree's Insurance (6771)--to account for revenues collected from user departments for the payment of medical and dental insurance for retirees.

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET

December 31, 1995

ASSETS	1991 Delinquent Tax Revolving (6191)	1992 Delinquent Tax Revolving (6192)	1993 Delinquent Tax Revolving (6193)	1994 Delinquent Tax Revolving (6194)	1995 Delinquent Tax Revolving (6195)
CURRENT ASSETS					
Cash and cash equivalents	\$ -	\$ 4,105,500	\$ -	\$ 663,209	\$ 6,064
Accounts receivable	-	-	-	-	-
Accrued interest receivable	-	88,795	17,070	16,931	-
Current portion of delinquent taxes receivable	-	639,583	3,530,648	2,257,051	-
Current portion of interest and penalties receivable on delinquent taxes	-	243,042	917,968	315,987	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	-
Total current assets	<u>-</u>	<u>5,076,920</u>	<u>4,465,686</u>	<u>3,253,178</u>	<u>6,064</u>
LONG-TERM NOTE RECEIVABLE	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
LONG-TERM ADVANCE TO OTHER FUNDS	<u>-</u>	<u>555,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
PROPERTY AND EQUIPMENT - AT COST					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-
Construction in progress	-	-	-	-	-
DELINQUENT TAXES RECEIVABLE	<u>-</u>	<u>-</u>	<u>1,176,883</u>	<u>2,758,617</u>	<u>-</u>
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	<u>-</u>	<u>\$ 5,631,920</u>	<u>305,989</u>	<u>386,207</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 5,631,920</u>	<u>\$ 5,948,558</u>	<u>\$ 6,398,002</u>	<u>\$ 6,064</u>

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

LIABILITIES AND EQUITY

CURRENT LIABILITIES

	1991 Delinquent Tax Revolving (6191)	1992 Delinquent Tax Revolving (6192)	1993 Delinquent Tax Revolving (6193)	1994 Delinquent Tax Revolving (6194)	1995 Delinquent Tax Revolving (6195)
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	26,114	29,427	5,709
Due to other funds	-	-	149,710	-	-
Current portion of tax anticipation notes payable	-	-	4,400,000	2,900,000	-
Current portion of notes payable	-	-	-	-	-
Total current liabilities	-	-	<u>4,575,824</u>	<u>2,929,427</u>	<u>5,709</u>

LONG-TERM DEBT

Tax anticipation notes payable	-	-	-	2,750,000	-
Long-term advances from other funds	-	-	-	-	-
	-	-	-	<u>2,750,000</u>	-

RETAINED EARNINGS

Reserved for Insurance future costs	-	-	-	-	-
Reserved for equipment purchases	-	-	-	-	-
Unreserved	-	5,631,920	1,372,734	718,575	355
	-	<u>5,631,920</u>	<u>1,372,734</u>	<u>718,575</u>	<u>355</u>
	-	<u>\$ 5,631,920</u>	<u>\$ 5,948,558</u>	<u>\$ 6,398,002</u>	<u>\$ 6,064</u>

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

ASSETS	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
					1995
CURRENT ASSETS					
Cash and cash equivalents	\$ 64,650	-	\$ 4,965,881	\$ 2,570,744	\$ 12,376,048
Accounts receivable	2,262	7,703	3,265	6,156	19,386
Accrued interest receivable	533	2,541	64,670	23,748	214,288
Current portion of delinquent taxes receivable	-	-	-	-	6,427,282
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	-	1,476,997
Prepaid expenses	-	-	355,804	-	355,804
Due from other funds	1,356	269,334	18,424	-	289,114
Inventories	7,610	-	-	-	7,610
Total current assets	<u>76,411</u>	<u>279,578</u>	<u>5,408,044</u>	<u>2,600,648</u>	<u>21,166,529</u>
LONG-TERM NOTE RECEIVABLE	-	-	200,000	-	200,000
LONG-TERM ADVANCE TO OTHER FUNDS	-	-	1,500,178	-	2,055,178
PROPERTY AND EQUIPMENT - AT COST					
Land	-	35,130	-	-	35,130
Buildings	-	781,080	-	-	781,080
Machinery and equipment	-	4,027,968	-	-	4,027,968
Less accumulated depreciation	-	(2,342,358)	-	-	(2,342,358)
Construction in progress	-	2,501,820	-	-	2,501,820
	-	431,490	-	-	431,490
DELINQUENT TAXES RECEIVABLE	-	-	-	-	3,935,500
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	<u>\$ 76,411</u>	<u>\$ 3,212,888</u>	<u>\$ 7,108,222</u>	<u>\$ 2,600,648</u>	<u>\$ 30,982,713</u>
					<u>895,442</u>
					<u>\$ 32,117,387</u>

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET-CONTINUED

December 31, 1995

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals	
					1995	1994
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Accounts payable	\$ 2,033	\$ 89,842	\$ 1,002,656	\$ -	\$ 1,094,531	\$ 745,011
Accrued liabilities	-	58	2,323,793	-	2,385,101	2,154,786
Due to other funds	-	146,560	482	-	296,752	5,454
Current portion of tax anticipation notes payable	-	-	-	-	7,300,000	6,750,000
Current portion of notes payable	-	-	-	-	-	-
Total current liabilities	<u>2,033</u>	<u>236,460</u>	<u>3,326,931</u>	<u>-</u>	<u>11,076,384</u>	<u>9,655,251</u>
LONG-TERM DEBT						
Tax anticipation notes payable	-	-	-	-	2,750,000	6,550,000
Long-term advances from other funds	<u>30,000</u>	<u>893,634</u>	<u>-</u>	<u>-</u>	<u>923,634</u>	<u>942,758</u>
	<u>30,000</u>	<u>893,634</u>	<u>-</u>	<u>-</u>	<u>3,673,634</u>	<u>7,492,758</u>
RETAINED EARNINGS						
Reserved for insurance future costs	-	-	3,781,291	2,600,648	6,381,939	3,434,251
Reserved for equipment purchases	-	2,082,794	-	-	2,082,794	1,831,356
Unreserved	<u>44,378</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,767,962</u>	<u>9,703,771</u>
	<u>44,378</u>	<u>2,082,794</u>	<u>3,781,291</u>	<u>2,600,648</u>	<u>16,232,695</u>	<u>14,969,378</u>
	<u>\$ 76,411</u>	<u>\$ 3,212,888</u>	<u>\$ 7,108,222</u>	<u>\$ 2,600,648</u>	<u>\$ 30,982,713</u>	<u>\$ 32,117,387</u>

County of Muskegon
Internal Service Funds
**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS**
Year ended December 31, 1995

	1991	1992	1993	1994	1995
	Delinquent Tax Revolving (6191)	Delinquent Tax Revolving (6192)	Delinquent Tax Revolving (6193)	Delinquent Tax Revolving (6194)	Delinquent Tax Revolving (6195)
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ 249,593	\$ 738,724	\$ 985,006	\$ 355
Intragovernmental revenues	-	-	-	-	-
Other	-	249,593	738,724	985,006	355
Operating expenses					
Salaries and fringes	-	-	-	-	-
Supplies and other operating expenses	-	2,139	1,535	76,194	-
Cost of materials used	-	-	-	-	-
Insurance benefits and claims	-	-	-	-	-
Insurance premiums	-	-	-	-	-
Interest expense	-	129,000	517,979	249,696	-
Depreciation	-	131,139	519,514	325,890	-
Operating income (loss)	-	118,454	219,210	659,116	355
Investment income	-	315,116	72,007	58,907	-
Net Income (loss) before operating transfers	-	433,570	291,217	718,023	355
Operating transfers (out)	-	(1,706,639)	-	-	-
NET INCOME (LOSS)	-	(1,273,069)	291,217	718,023	355
Retained earnings at beginning of year	5,668,064	1,849,925	1,081,517	552	-
Equity transfer (to) from other funds	(5,668,064)	5,055,064	-	-	-
Retained earnings at end of year	\$ -	\$ 5,631,920	\$ 1,372,734	\$ 718,575	\$ 355

County of Muskegon
Internal Service Funds
**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS**
Year ended December 31, 1995

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
					1995
					1994
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,973,678
Intragovernmental revenues	173,397	994,421	8,238,359	-	9,406,177
Other	-	14,946	146,679	1,954,396	2,116,021
	<u>173,397</u>	<u>1,009,367</u>	<u>8,385,038</u>	<u>1,954,396</u>	<u>13,495,876</u>
Operating expenses					
Salaries and fringes	-	5,863	207,296	-	213,159
Supplies and other operating expenses	85,472	91,944	158,528	6,142	421,954
Cost of materials used	90,599	167,410	-	-	258,009
Insurance benefits and claims	-	-	872,740	10,634	883,374
Insurance premiums	-	-	6,805,902	739,674	7,545,576
Interest expense	-	20,686	-	-	917,361
Depreciation	-	485,455	-	-	485,455
	<u>176,071</u>	<u>771,358</u>	<u>8,044,466</u>	<u>756,450</u>	<u>10,724,888</u>
Operating income (loss)	(2,674)	238,009	340,572	1,197,946	2,770,988
Investment income	1,703	13,429	271,174	79,632	811,968
Net Income (loss) before operating transfers	(971)	251,438	611,746	1,277,578	3,582,956
Operating transfers (out)	-	-	-	-	(1,706,639)
NET INCOME (LOSS)	(971)	251,438	611,746	1,277,578	1,876,317
Retained earnings at beginning of year	45,349	1,831,356	3,169,545	1,323,070	14,969,378
Equity transfer (to) from other funds	-	-	-	-	(613,000)
Retained earnings at end of year	<u>\$ 44,378</u>	<u>\$ 2,082,794</u>	<u>\$ 3,781,291</u>	<u>\$ 2,600,648</u>	<u>\$ 16,232,695</u>
					<u>\$ 14,969,378</u>

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS

Year ended December 31, 1995

	1991	1992	1993	1994	1995
	Delinquent Tax Revolving (6191)	Delinquent Tax Revolving (6192)	Delinquent Tax Revolving (6193)	Delinquent Tax Revolving (6194)	Delinquent Tax Revolving (6195)
CASH FLOW FROM OPERATIONS					
Operating income (loss)	\$ -	\$ 118,454	\$ 219,210	\$ 659,116	\$ 355
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:					
Depreciation expense	-	-	-	-	-
Loss (gain) on sale of fixed assets	-	-	-	-	-
Debt service interest expense	-	129,000	517,979	249,696	-
Other debt service expense	-	2,139	1,535	76,194	-
Debt service revenues	-	(249,593)	(738,724)	(985,006)	(355)
(Increase) decrease in accounts receivable	-	-	-	-	-
(Increase) decrease in prepaid items	-	-	-	-	-
Increase (decrease) in due to other funds	-	-	149,710	-	-
(Increase) decrease in due from other funds	-	-	-	-	-
(Increase) decrease in inventory	-	-	-	-	-
Increase (decrease) in accounts payable	-	-	-	-	-
Increase (decrease) in accrued liabilities	-	-	-	-	-
Total adjustments	-	(118,454)	(69,500)	(659,116)	(355)
Net cash provided by (used for) operations	-	-	149,710	-	-

CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Proceeds from sale of fixed assets	-	-	-	-	-
Principal and interest paid on long term debt	-	-	-	-	-
Purchase of fixed assets	-	-	-	-	-
Net cash used for capital and related financing activities	-	-	-	-	-

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County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS-CONTINUED

Year ended December 31, 1995

	1991 Delinquent Tax Revolving (6191)	1992 Delinquent Tax Revolving (6192)	1993 Delinquent Tax Revolving (6193)	1994 Delinquent Tax Revolving (6194)	1995 Delinquent Tax Revolving (6195)
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Interest on debt and other debt expenses	184,597	(\$ 147,264)	(\$ 544,911)	(\$ 296,463)	355
Tax collections	485,780	5,261,225	2,996,967	3,425,382	5,709
Delinquent tax payments to municipalities	-	-	565,662	(8,166,620)	-
Bond payments	-	(4,300,000)	(4,600,000)	(1,600,000)	-
Bond proceeds	-	-	-	7,250,000	-
Advances to other funds	-	(555,000)	-	-	-
Advances from other funds	555,000	-	-	-	-
Interest income on advances	-	-	-	-	-
Operating transfers out	-	(1,706,639)	-	-	-
Equity transfers to other funds	(5,668,064)	(613,000)	-	-	-
Equity transfers from other funds	-	5,668,064	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(4,442,687)</u>	<u>3,607,386</u>	<u>(1,582,282)</u>	<u>612,299</u>	<u>6,064</u>
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	54,960	239,088	74,625	41,976	-
Net cash provided by investing activities	<u>54,960</u>	<u>239,088</u>	<u>74,625</u>	<u>41,976</u>	<u>-</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(4,387,727)</u>	<u>3,846,474</u>	<u>(1,357,947)</u>	<u>654,275</u>	<u>6,064</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>4,387,727</u>	<u>259,026</u>	<u>1,357,947</u>	<u>8,934</u>	<u>-</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ -</u>	<u>\$ 4,105,500</u>	<u>\$ -</u>	<u>\$ 663,209</u>	<u>\$ 6,064</u>

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS-CONTINUED

Year ended December 31, 1995

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
	1995	1995	1995	1995	1994
CASH FLOW FROM OPERATIONS					
Operating income (loss)	\$ (2,674)	\$ 238,009	\$ 340,572	\$ 1,197,946	\$ 2,069,863
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:					
Depreciation expense	-	485,455	-	-	485,455
Loss (gain) on sale of fixed assets	-	10,147	-	-	10,147
Debt service interest expense	-	-	-	-	896,675
Other debt service expense	-	-	-	-	79,868
Debt service revenues	-	-	-	-	(1,973,678)
(Increase) decrease in accounts receivable	1,930	4,105	(1,096)	(3,188)	1,751
(Increase) decrease in prepaid items	-	-	(247,889)	-	(247,889)
Increase (decrease) in due to other funds	-	-	(19,201)	(4,195)	126,314
(Increase) decrease in due from other funds	(1,356)	(269,334)	-	-	(270,690)
(Increase) decrease in inventory	29,892	51,325	287,771	-	29,892
Increase (decrease) in accounts payable	(6,649)	-	-	-	332,447
Increase (decrease) in accrued liabilities	-	5	236,696	-	236,701
Total adjustments	23,817	281,703	256,281	(7,383)	(293,007)
Net cash provided by (used for) operations	21,143	519,712	596,853	1,190,563	2,477,981
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sale of fixed assets	-	3,958	-	-	3,958
Principal and interest paid on long term debt	-	(198,215)	-	-	(198,215)
Purchase of fixed assets	-	(743,708)	-	-	(743,708)
Net cash used for capital and related financing activities	\$ -	\$ (937,965)	\$ -	\$ -	\$ (937,965)
					\$ (1,262,101)

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS-CONTINUED

Year ended December 31, 1995

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
	1995	1995	1995	1995	1994
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Interest on debt and other debt expenses	\$ -	\$ -	\$ -	\$ -	(\$ 1,053,480)
Tax collections	-	-	-	-	16,131,455
Delinquent tax payments to municipalities	-	-	-	-	(13,398,781)
Bond payments	-	-	-	-	(11,050,000)
Bond proceeds	-	-	-	-	11,500,000
Advances to other funds	-	-	(1,238,406)	-	(555,000)
Advances from other funds	-	325,651	-	-	549,916
Interest income on advances	-	-	-	-	21,844
Operating transfers out	-	-	-	-	(1,706,639)
Equity transfers to other funds	-	-	-	-	(6,339,377)
Equity transfers from other funds	-	-	-	-	5,528,950
Net cash provided by (used for) noncapital financing activities	-	325,651	(1,238,406)	-	856,224
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	1,356	16,534	245,953	62,147	635,644
Net cash provided by investing activities	1,356	16,534	245,953	62,147	635,644
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	22,499	(76,068)	(395,600)	1,252,710	2,174,979
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	42,151	76,068	5,361,481	1,318,034	10,636,389
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 64,650</u>	<u>\$ -</u>	<u>\$ 4,965,881</u>	<u>\$ 2,570,744</u>	<u>\$ 12,811,368</u>

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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 hold 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.

DSS Client Trust (7130)--to account for court-ordered monies to be held in trust for Social Service clients for later distribution for care or living expenses of the client.

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

Michigan State University Cooperative Extension Trust (7160)--to account for monies collected for specific areas in the county's 4.H designed program.

Deferred Compensation Plans (7170)--to account for monies collected to make deferred compensation payments to employees (IRC Section 457).

Library Penal Fines (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.

Central Dispatch (7708)--to account for monies received from state and local grants, as well as assessments on participating municipalities for the operation and updating of the public safety communications services.

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.

Muskegon Veterans Affairs (7940)--to account for monies received for the operation of a veteran's center.

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

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

September 30, 1995

December 31, 1995

	Expendable Trust Funds					
	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Central Dispatch (7708)	Labor Management Program (7910)	Youth Contact Center (7982)	Child Abuse and Neglect and Neglect (7960)
Cash and cash investments	\$ 30,439	\$ 74,707	\$ 337,344	\$ 35,504	\$ 35,737	\$ 61,251
Accounts receivable	-	-	128,274	710	-	-
Intergovernmental receivable	-	-	-	-	2,820	-
Accrued interest receivable	-	-	5,023	465	317	128
Due from other funds	-	-	-	-	-	-
	<u>\$ 30,439</u>	<u>\$ 74,707</u>	<u>\$ 470,641</u>	<u>\$ 36,679</u>	<u>\$ 38,874</u>	<u>\$ 61,379</u>
	\$ -	\$ -	\$ 110,885	\$ 791	\$ -	\$ 2,457
Accounts payable	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-	-
Trust deposits	-	-	-	-	-	-
Accrued liabilities	-	-	21,847	375	-	3,860
Due to other funds	-	-	-	-	-	-
Unallocated receipts	-	-	-	-	-	-
Fines and Fees due to local municipalities and libraries	-	-	-	-	-	-
Deferred Revenue	-	-	68,951	-	-	-
	-	-	<u>201,683</u>	<u>1,166</u>	-	<u>6,317</u>
Fund balances (deficit)						
Unreserved	30,439	74,707	-	-	-	-
Designated for perpetual care	-	-	268,958	35,513	38,874	55,062
Unreserved - undesignated	<u>30,439</u>	<u>74,707</u>	<u>268,958</u>	<u>35,513</u>	<u>38,874</u>	<u>55,062</u>
	<u>\$ 30,439</u>	<u>\$ 74,707</u>	<u>\$ 470,641</u>	<u>\$ 36,679</u>	<u>\$ 38,874</u>	<u>\$ 61,379</u>

ASSETS

LIABILITIES AND FUND BALANCE

County of Muskegon
Trust and Agency Funds
COMBINING BALANCE SHEET - CONTINUED

December 31, 1995

	Agency Funds							Totals
	Trust and Agency (7010)	DSS Client Trust (7130)	Cooperative Extension Trust (7160)	Deferred Compensation Plans (7170)	Library Penal Fines (7210)	Muskegon Veterans Affairs (7940)	1995	
ASSETS								
Cash and cash investments	\$ 2,534,293	\$ 1,171	\$ 9,210	\$ 12,759,514	\$ 201,899	\$ 20,660	\$ 16,101,729	\$ 14,488,592
Accounts receivable	47,273	-	-	-	-	-	176,257	135,808
Intergovernmental receivable	-	-	-	-	-	-	2,820	5,478
Accrued interest receivable	-	-	-	-	2,203	633	8,769	4,665
Due from other funds	-	-	-	-	-	-	-	-
	<u>\$ 2,581,566</u>	<u>\$ 1,171</u>	<u>\$ 9,210</u>	<u>\$ 12,759,514</u>	<u>\$ 204,102</u>	<u>\$ 21,293</u>	<u>\$ 16,289,575</u>	<u>\$ 14,634,543</u>
	\$ 13,749	\$ -	\$ -	\$ -	\$ -	\$ 3,032	\$ 130,914	\$ 195,803
Accounts payable	525,896	-	-	-	-	-	525,896	342,779
Intergovernmental payable	-	-	-	-	-	-	-	-
Undistributed current and delinquent taxes	119,344	-	-	-	-	-	119,344	226,234
Trust deposits	1,340,968	1,171	-	12,759,514	-	-	14,101,653	10,805,959
Accrued liabilities	-	-	-	-	-	-	26,082	28,341
Due to other funds	-	-	-	-	-	-	-	2,220
Unallocated receipts	563,810	-	9,210	-	204,102	18,261	795,383	1,873,166
Fines and Fees due to local municipalities and libraries	17,799	-	-	-	-	-	17,799	19,586
Deferred Revenue	-	-	-	-	-	-	68,951	-
	<u>2,581,566</u>	<u>1,171</u>	<u>9,210</u>	<u>12,759,514</u>	<u>204,102</u>	<u>21,293</u>	<u>15,786,022</u>	<u>13,494,088</u>
Fund balances (deficit)	-	-	-	-	-	-	105,146	112,165
Unreserved	-	-	-	-	-	-	398,407	1,028,290
Designated for perpetual care	-	-	-	-	-	-	503,553	1,140,455
Unreserved - undesignated	-	-	-	-	-	-	\$ 16,289,575	\$ 14,634,543

County of Muskegon
Expendable Trust Funds
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**

	Year ended December 31, 1995						September 30 1995
	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Central Dispatch (7708)	Labor Management Program (7910)	Youth Contact Center (7982)	Child Abuse and Neglect (7960)	Totals
	1995	1995	1995	1995	1995	1995	1994
Revenues							
Grants							
Federal							
State							
Local units							
Charges for services rendered							
Contributions from private sources							
Investment income	960		24,881	1,692	1,197	1,353	15,299
Other	960		1,426,944	70,627	48,030	18,762	1,138,091
	<u>477</u>	<u>7,502</u>	<u>2,065,606</u>	<u>65,794</u>	<u>47,857</u>	<u>134,262</u>	<u>1,868,653</u>
Expenditures							
Revenues over (under) expenditures	483	(7,502)	(638,662)	4,833	173	3,773	785,028
Other financing sources (uses) Operating transfers in (out)	-	-	-	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	483	(7,502)	(638,662)	4,833	173	3,773	785,028
Fund balance (deficit) at beginning of year	29,956	82,209	907,620	30,680	38,701	51,289	355,427
Fund balance (deficit) at end of year	<u>\$ 30,439</u>	<u>\$ 74,707</u>	<u>\$ 268,958</u>	<u>\$ 35,513</u>	<u>\$ 38,874</u>	<u>\$ 55,062</u>	<u>\$ 1,140,455</u>

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES

For Fiscal Year Ended December 31, 1995

	Balance Jan. 1, 1995	Additions	Deductions	Balance Dec. 31, 1995
Trust and Agency (7010)				
ASSETS				
Cash and cash investments	\$ 2,679,437	\$ 84,647,402	\$ 84,792,546	\$ 2,534,293
Accounts receivable	89,356	264,564	306,647	47,273
	<u>\$ 2,768,793</u>	<u>\$ 84,911,966</u>	<u>\$ 85,099,193</u>	<u>\$ 2,581,566</u>
LIABILITIES				
Accounts payable	\$ 226	\$ 56,915	\$ 43,392	\$ 13,749
Undistributed taxes				
Current	82,008	10,230,161	10,247,964	64,205
Delinquent	144,226	242,146	331,233	55,139
Due to State of Michigan	342,310	4,293,206	4,109,620	525,896
Fines and fees due to local municipalities and libraries	19,586	307,324	309,111	17,799
Trust deposits	504,650	29,523,643	28,687,325	1,340,968
Unallocated receipts	1,675,787	46,792,101	47,904,078	563,810
	<u>\$ 2,768,793</u>	<u>\$ 91,445,496</u>	<u>\$ 91,632,723</u>	<u>\$ 2,581,566</u>
DSS Client Trust (7130)				
ASSETS				
Cash and cash investments	\$ 21,631	\$ 77,864	\$ 98,324	\$ 1,171
Accrued Interest Receivable	218	765	983	-
	<u>\$ 21,849</u>	<u>\$ 78,629</u>	<u>\$ 99,307</u>	<u>\$ 1,171</u>
LIABILITIES				
Trust Deposits	\$ 21,849	\$ 78,629	\$ 99,307	\$ 1,171
Cooperative Extension Trust (7160)				
ASSETS				
Cash and cash investments	\$ 11,251	\$ 21,406	\$ 23,447	\$ 9,210
LIABILITIES				
Unallocated receipts	\$ 11,251	\$ 21,406	\$ 23,447	\$ 9,210

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES-CONTINUED
For Fiscal Year Ended December 31, 1995

	Balance Jan. 1, 1995	Additions	Deductions	Balance Dec. 31, 1995
Deferred Compensation Plans (7170)				
ASSETS				
Cash and cash investments	\$ 10,279,460	\$ 2,997,999	\$ 517,945	\$ 12,759,514
LIABILITIES				
Trust deposits	\$ 10,279,460	\$ 2,997,999	\$ 517,945	\$ 12,759,514
Library Penal Fines (7210)				
ASSETS				
Cash and cash investments	\$ 184,716	\$ 408,416	\$ 391,233	\$ 201,899
Accrued interest receivable	1,412	10,205	9,414	2,203
	\$ 186,128	\$ 418,621	\$ 400,647	\$ 204,102
LIABILITIES				
Unallocated receipts	\$ 186,128	\$ 418,621	\$ 400,647	\$ 204,102
Veterans Affairs (7940)				
ASSETS				
Cash and cash investments	\$ -	\$ 167,252	\$ 146,592	\$ 20,660
Accrued interest receivable	-	2,443	1,810	633
	\$ -	\$ 169,695	\$ 148,402	\$ 21,293
LIABILITIES				
Accounts payable	\$ -	3,032	-	\$ 3,032
Unallocated receipts	-	\$ 166,663	\$ 148,402	18,261
	\$ -	\$ 169,695	\$ 148,402	\$ 21,293

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES-CONTINUED
For Fiscal Year Ended December 31, 1995

	Ending Balance	Additions	Deductions	Ending Balance
TOTALS - All Agency Funds				
ASSETS				
Cash and cash investments	\$ 13,176,495	\$ 88,320,339	\$ 85,970,087	\$ 15,526,747
Accounts receivable	89,356	264,564	306,647	47,273
Accrued interest receivable	1,630	13,413	12,207	2,836
	<u>\$ 13,267,481</u>	<u>\$ 88,598,316</u>	<u>\$ 86,288,941</u>	<u>\$ 15,576,856</u>
LIABILITIES				
Accounts payable	\$ 226	\$ 59,947	\$ 43,392	\$ 16,781
Undistributed taxes				
Current	82,008	10,230,161	10,247,964	64,205
Delinquent	144,226	242,146	331,233	55,139
Due to State of Michigan	342,310	4,293,206	4,109,620	525,896
Fines and fees due to local municipalities and libraries	19,586	307,324	309,111	17,799
Trust deposits	10,805,959	32,600,271	29,304,577	14,101,653
Unallocated receipts	1,873,166	47,398,791	48,476,574	795,383
	<u>\$ 13,267,481</u>	<u>\$ 95,131,846</u>	<u>\$ 92,822,471</u>	<u>\$ 15,576,856</u>

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 SOURCE

For the year ended December 31, 1995

	Balance December 31, 1994	Additions and Adjustments	Retirements and Adjustments	Balance December 31, 1995
General fixed assets				
Land	\$ 1,975,429	-	-	\$ 1,975,429
Land improvements	448,401	143,222	-	591,623
Buildings and improvements	23,168,623	308,504	51,925	23,425,202
Equipment	6,518,694	635,685	173,482	6,980,897
Construction in progress	1,297,475	-	-	1,297,475
Total general fixed assets	\$ 33,408,622	\$ 1,087,411	\$ 225,407	\$ 34,270,626
Investments in general fixed assets				
Capital projects funds				
General obligation bonds	\$ 7,978,165	-	-	\$ 7,978,165
State grants	3,536,312	521,335	89,769	3,967,878
Federal grants	89,851	53,336	-	143,187
General fund revenues	13,193,365	556,230	100,532	13,649,063
Special revenue fund revenues	8,610,929	-	78,596	8,532,333
Total investment in general fixed assets	\$ 33,408,622	\$ 1,130,901	\$ 268,897	\$ 34,270,626

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

For the year ended December 31, 1995

	Balance December 31, 1994	Additions	Deductions	Balance December 31, 1995
Function and activity				
General County government				
Control				
Legislative	\$ 5,650	-	-	\$ 5,650
Judicial	1,174,608	54,940	9,512	1,220,036
Total control	<u>1,180,258</u>	<u>54,940</u>	<u>9,512</u>	<u>1,225,686</u>
Staff agencies				
Finance	33,531	792	-	34,323
Administrative and Board	4,398,308	605	340	4,398,573
Records and reporting	96,174	1,401	1,915	95,660
Personnel	8,895	28,358	-	37,253
Prosecution investigation	54,673	9,230	4,943	58,960
General county	76,573	19,040	10,637	84,976
Community services	66,234	-	931	65,303
Drains and public works	18,248	1,595	425	19,418
Internal services	519,988	-	21,551	498,437
Total staff agencies	<u>5,272,624</u>	<u>61,021</u>	<u>40,742</u>	<u>5,292,903</u>
Total General County government	<u>6,452,882</u>	<u>115,961</u>	<u>50,254</u>	<u>6,518,589</u>
Public safety				
Police protection	3,309,302	30,861	55,915	3,284,248
Animal protection	400,648	-	1,188	399,460
Marine safety	85,107	8,000	-	93,107
Total public safety	<u>3,795,057</u>	<u>38,861</u>	<u>57,103</u>	<u>3,776,815</u>
Health	11,265,828	768,346	120,617	11,913,557
Welfare	5,468,900	7,483	6,490	5,469,893
Culture	750,743	57,617	10,036	798,324
Recreation	1,719,012	142,633	24,397	1,837,248
Convention Center	2,658,725	-	-	2,658,725
Construction in progress	1,297,475	-	-	1,297,475
Total general fixed assets allocated to functions	<u>\$ 33,408,622</u>	<u>\$ 1,130,901</u>	<u>\$ 268,897</u>	<u>\$ 34,270,626</u>

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

December 31, 1995

Function and Activity	Land		Buildings and Improvements		Equipment	Construction in progress	Totals
	Land	Improvements	Land	Improvements			
General County government							
Control							
Legislative	\$ -	\$ -	\$ -	\$ -	\$ 5,650	\$ -	\$ 5,650
Judicial	-	-	653,427	653,427	566,609	-	1,220,036
Total control	-	-	653,427	653,427	572,259	-	1,225,686
Staff agencies							
Finance	-	-	-	-	34,323	-	34,323
Administrative and Board	444,456	17,471	3,902,547	3,902,547	34,099	-	4,398,573
Records and reporting	-	-	2,172	2,172	93,488	-	95,660
Personnel	-	-	-	-	37,253	-	37,253
Prosecution investigation	-	-	1,037	1,037	57,923	-	58,960
General county	-	-	51,160	51,160	33,816	-	84,976
Community services	-	-	-	-	65,303	-	65,303
Drains and public works	-	1,447	-	-	17,971	-	19,418
Internal services	-	-	5,576	5,576	492,861	-	498,437
Total staff agencies	444,456	18,918	3,962,492	3,962,492	867,037	-	5,292,903
Total General County government	444,456	18,918	4,615,919	4,615,919	1,439,296	-	6,518,589
Public safety							
Police protection	-	-	3,043,524	3,043,524	240,724	-	3,284,248
Animal protection	-	13,147	350,143	350,143	36,170	-	399,460
Marine safety	-	-	-	-	93,107	-	93,107
Total public safety	-	13,147	3,393,667	3,393,667	370,001	-	3,776,815
Health	580,130	23,967	7,203,735	7,203,735	4,105,725	-	11,913,557
Welfare	29,500	3,940	4,626,358	4,626,358	810,095	-	5,469,893
Culture	25,320	-	589,082	589,082	183,922	-	798,324
Recreation	896,023	531,651	337,715	337,715	71,858	-	1,837,247
Convention Center	-	-	2,658,726	2,658,726	-	-	2,658,726
Construction in progress	-	-	-	-	-	1,297,475	1,297,475
Total general fixed assets allocated to functions	\$ 1,975,429	\$ 591,623	\$ 23,425,202	\$ 23,425,202	\$ 6,980,897	\$ 1,297,475	\$ 34,270,626

STATISTICAL SECTION

County of Muskegon

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION*

Ten years ended December 31, 1995
(Unaudited)

Year ended Dec. 31	Legis-lative	Judicial	General Govern-ment	Public Safety	Health	Welfare	Cultural	Recrea-tion	Other	Total
1986	195,787	2,950,066	5,216,043	3,933,413	3,124,591	242,003	350,006	38,403	14,315	16,064,627
1987	253,616	3,190,548	5,050,686	4,191,506	3,083,916	294,664	422,279	42,397	80,716	16,610,328
1988	224,121	3,456,369	5,480,335	4,494,046	3,106,998	423,164	443,158	82,953	2,159	17,713,303
1989	236,424	3,672,983	5,650,300	4,903,971	3,438,407	603,465	483,140	100,000	2,716	19,091,406
1990	247,625	3,990,455	5,973,306	5,141,838	3,209,528	312,037	504,014	70,000	11,523	19,460,326
1991	250,203	4,355,988	6,214,799	5,101,852	3,670,691	416,613	463,818	40,000	12,047	20,526,011
1992	266,241	4,553,439	6,430,867	5,366,382	3,434,299	48,812	542,440	40,000	113,940	20,796,420
1993	220,364	4,689,566	6,623,388	5,385,206	3,347,470	56,153	598,496	40,000	70,826	21,031,469
1994	239,014	4,763,626	7,962,614	5,780,137	3,464,356	50,647	616,685	70,970	134,278	23,082,327
1995	248,674	5,075,104	8,484,694	6,263,039	3,919,930	20,720	678,807	83,970	264,527	25,039,465

* Includes operating transfers to other funds.

County of Muskegon

SUMMARY OF GENERAL FUND REVENUES
AND RESIDUAL EQUITY TRANSFER

Ten years ended December 31, 1995
(Unaudited)

Year ended Dec. 31	Taxes	Licenses and permits	Intergovernmental revenue	Sales	Current Services	Fines and forfeitures	Use of money and property	Reimbursements	Total	Residual equity transfer*
1986	8,968,396	10,736	1,932,690	1,233,431	1,220,195	373,427	805,112	109,878	14,653,865	1,730,000
1987	9,413,549	10,119	2,210,206	1,227,174	1,401,238	331,768	781,880	157,728	15,533,662	1,340,000
1988	9,821,747	10,876	2,420,892	1,260,700	1,511,974	321,294	773,911	136,433	16,257,827	1,554,000
1989	10,212,614	10,591	2,687,693	1,468,513	1,579,235	373,003	1,037,966	143,434	17,513,049	1,500,000
1990	10,705,741	10,856	2,972,150	1,565,741	1,663,697	400,180	1,071,847	153,519	18,544,001	977,052
1991	11,637,374	11,131	2,954,152	1,625,937	1,643,111	371,721	908,380	191,773	19,343,579	1,261,864
1992	12,501,963	10,724	2,947,868	1,689,405	1,818,842	425,001	705,995	157,644	20,257,442	332,764
1993	12,748,696	10,086	2,972,543	1,598,950	2,093,588	431,651	540,837	196,584	20,592,935	902,675
1994	13,192,467	9,914	3,438,452	1,856,672	2,540,826	570,176	631,114	327,040	22,566,661	687,818
1995	13,626,994	10,711	3,773,133	1,852,117	2,857,102	725,415	1,101,745	484,821	24,432,038	613,000

County of Muskegon
PROPERTY TAX LEVIES AND CURRENT COLLECTIONS - COUNTY OPERATING

Ten years ended December 31, 1995
(Unaudited)

Year ended December 31	Taxable Value	Adjustments	Adjusted Taxable value	County operating millage	Total tax levy	Current tax collections	Percent of levy collected
1986	1,351,146,322	(2,718,030)	1,348,428,292	6.2	8,360,255	7,271,945	86.98
1987	1,414,301,706	(9,048,516)	1,405,253,190	6.1814	8,686,432	7,540,092	86.80
1988	1,472,826,966	(7,511,198)	1,465,315,768	6.2	9,084,958	7,896,868	86.92
1989	1,573,742,277	(17,898,564)	1,555,843,713	6.2	9,646,231	8,362,838	86.70
1990	1,706,613,440	(24,658,064)	1,681,955,376	6.2	10,428,123	8,990,148	86.21
1991	1,841,139,281	(29,871,602)	1,811,267,679	6.1684	11,172,624	9,616,368	86.07
1992	1,880,980,289	(35,400,181)	1,845,580,108	6.1684	11,384,276	9,857,578	86.59
1993	2,076,999,023	(40,232,110)	2,036,766,913	5.8416	11,897,978	10,399,272	87.40
1994	2,143,790,778	36,688,405	2,105,102,373	5.8416	12,297,166	10,923,071	88.83
1995	2,235,210,925	N/A	N/A	5.8416	13,057,208	*	*

* Tax collections are not received from local units until after December 1, and are not delinquent until March 1 of the following year.

** 1994 Adjustments: Board of Review \$ (457,320)
Tax Tribunal (1,329,850)
Captured Value (36,901,235)

(Source: Treasurer's Office)

County of Muskegon

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

Ten years ended December 31, 1995
(Unaudited)

Year ended December 31	TAX RATES		Townships and Community College	Total
	Cities and Villages	Intermediate and Special Education School Districts		
1986	7.79	39.20	4.30	57.81
1987	7.58	39.82	3.97	57.88
1988	7.68	41.30	4.08	59.59
1989	7.36	41.79	4.04	59.72
1990	7.28	41.99	4.08	59.87
1991	7.08	42.17	4.10	59.84
1992	6.91	42.95	4.17	60.52
1993	5.98	42.10	3.98	58.16
1994	6.04	19.39	3.80	35.47
1995	5.98	22.13	3.98	38.44
1986	10,524,762	52,961,578	5,809,561	78,104,817
1987	10,721,820	56,311,857	5,621,339	81,855,614
1988	11,307,366	60,821,914	6,006,356	87,745,832
1989	11,575,272	65,742,861	6,357,804	93,944,605
1990	12,423,169	71,658,066	6,962,340	102,179,227
1991	13,039,360	77,632,643	7,544,001	110,168,128
1992	12,981,997	80,790,634	7,847,271	113,830,662
1993	12,427,821	87,446,565	8,254,704	120,898,164
1994	12,966,934	41,601,695	8,150,961	76,064,259
1995	13,356,953	49,446,025	8,896,856	85,896,074

(Source: Apportionment Report)

NOTE: In 1994 the State of Michigan cut property taxes by approximately 40%.

County of Muskegon

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

Ten years ended December 31, 1995
(Unaudited)

<u>Year ended December 31</u>	<u>Real Property</u>		<u>Personal property Assessed and equalized</u>	<u>Total* equalized value</u>
	<u>Assessed</u>	<u>Equalized</u>		
1986	1,183,358,910	1,183,862,124	167,284,198	1,351,146,322
1987	1,236,354,822	1,236,354,822	177,946,884	1,414,301,706
1988	1,291,858,109	1,294,670,072	178,156,894	1,472,826,966
1989	1,365,543,009	1,376,022,406	197,719,871	1,573,742,277
1990	1,487,228,919	1,486,956,695	219,656,745	1,706,613,440
1991	1,624,491,105	1,623,508,133	217,631,148	1,841,139,281
1992	1,652,519,830	1,652,519,830	228,460,459	1,880,980,289
1993	1,845,805,589	1,847,780,923	229,218,200	2,076,999,023
1994	1,900,411,985	1,900,411,985	243,378,793	2,143,790,778
1995	2,018,055,820	2,018,055,820	262,577,109	2,280,632,929

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

(Source: Equalization Report)

County of Muskegon
PROPERTY VALUE, CONSTRUCTION, AND BANK DEPOSITS
 Ten fiscal years ended December 31, 1995
 (Unaudited)

<u>Year ended December 31</u>	<u>New commercial construction value</u>	<u>New residential construction value</u>	<u>Bank deposits</u>	<u>True cash property value</u>
1986	12,030,930	23,405,680	89,056,674	2,702,292,644
1987	25,055,700	26,789,060	88,272,094	2,828,603,412
1988	25,372,350	27,099,610	99,006,188	2,945,653,932
1989	15,425,328	32,214,314	127,468,918	3,147,484,554
1990	14,143,600	37,964,022	129,717,405	3,413,226,880
1991	25,240,568	45,695,798	126,702,000	3,682,278,562
1992	14,193,900	51,316,224	136,549,022	3,761,960,578
1993	14,055,322	56,347,620	154,113,733	4,153,998,046
1994	17,166,900	59,050,850	N/A	4,287,581,556
1995	29,162,966	85,559,942	N/A	4,561,265,858

(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, 1995
(Unaudited)

<u>Year ended Dec. 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>
1986	156,960*	1,351,146,322	3,200,000	.24	20.39
1987	156,960	1,414,301,706	3,100,000	.22	19.75
1988	156,960	1,472,826,966	3,310,000**	.22	21.09
1989	156,960	1,573,742,277	3,150,000	.20	20.07
1990	156,960	1,706,613,440	2,995,000	.18	19.08
1991	158,983***	1,841,139,281	2,835,000	.15	17.83
1992	158,983	1,880,980,289	2,650,000	.14	16.67
1993	158,983	2,076,999,023	2,465,000	.13	15.50
1994	158,983	2,143,790,778	2,280,000	.11	14.34
1995	158,983	2,280,632,929	2,095,000	.09	13.18

*Based on 1980 census
**Refunded in 1988
***Based on 1990 census

County of Muskegon

STATEMENT OF DIRECT AND OVERLAPPING DEBT

December 31, 1995
(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	\$35,495,000	100%	\$35,495,000
Muskegon Community College & Intermediate School Districts	98,563	100	98,563
County at large	8,020,000	100	8,020,000
Tax anticipation notes	10,050,000	100	10,050,000
School Districts	159,410,327	100	159,410,327
Cities, villages and townships	<u>52,415,335</u>	100	<u>52,415,335</u>
	<u>\$265,489,225</u>		<u>\$265,489,225</u>

(Source: Municipal Advisory Council)

County of Muskegon
STATEMENT OF LEGAL DEBT MARGIN

December 31, 1995
(Unaudited)

State equalized value		<u>\$2,280,632,929</u>
Debt limit 10 percent of equalized value		228,063,293
Amount of debt applicable to debt limit		
Total bonded debt	54,140,000	
Other debt	<u>5,426,174</u>	
	59,566,174	
Less assets available for debt retirement	<u>17,088,125</u>	
Total amount of debt applicable to debt limit		<u>42,478,049</u>
Legal debt margin		<u>\$185,585,244</u>

County of Muskegon

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

Ten years ended December 31, 1995
(Unaudited)

<u>Year ended December 31</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>
1986	75,000	314,550	389,550	16,064,627	2
1987	100,000	295,800	395,800	16,610,328	2
1988	100,000	154,716	254,716	17,713,303	1
1989	160,000	226,927	386,927	19,091,406	2
1990	155,000	214,330	369,330	19,460,327	2
1991	160,000	204,565	364,565	20,526,011	2
1992	185,000	191,773	376,773	20,796,420	2
1993	185,000	179,841	364,841	21,031,469	2
1994	185,000	167,693	352,693	23,082,327	2
1995	185,000	155,359	340,359	25,039,465	1

* 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, 1995
(Unaudited)

<u>Year ended December 31</u>	<u>Current assessments due</u>	<u>Current assessments collected</u>	<u>Ratio of collections to amount due</u>	<u>Total outstanding assessments</u>
1986	1,790,400	1,790,400	100	30,465,000
1987	1,790,000	1,790,000	100	28,675,000
1988	1,945,000	1,945,000	100	26,730,000
1989	2,105,000	2,105,000	100	24,775,000
1990	2,570,000	2,570,000	100	22,205,000
1991	3,415,000	3,415,000	100	18,790,000
1992	2,400,000	2,400,000	100	16,390,000
1993	2,400,000	2,400,000	100	13,990,000
1994	1,739,273	1,739,273	100	12,250,727
1995	1,347,552	1,347,552	100	10,903,175

COUNTY OF MUSKOGON
SCHEDULE OF INSURANCE IN FORCE
DECEMBER 31, 1995

<u>TYPE OF COVERAGE NAME OF AGENT NAME OF INSURER</u>	<u>POLICY NUMBER</u>	<u>POL. PERIOD</u>	<u>ANNUAL PREMIUM</u>	<u>LIABILITY LIMITS</u>	<u>DETAILS OF COVERAGE</u>
WORKERS' COMPENSATION					
Midwest Employers Casualty Company	0-0886-SO-MI	01/01/95 to 01/01/96	\$45,783.00	\$5,000,000.00 per accident, \$1,000,000 employers liability	\$300,000.00 self-insured retention
PROPERTY INSURANCE					
Arkwright Mutual	020200089	01/01/95 to 01/01/96	\$66,116.30	\$116,033,000.00	Replacement cost coverage for all property, \$50,000.00 deductible
Kemper Group	3XN008547	01/01/95 to 01/01/96	\$5,563.00	\$30,000,000.00	Boiler and machinery coverage, \$5,000.00 deductible
Michigan Transit Pool	N/A	12/01/95 to 12/01/96	\$5,726.85 Deposit Prem.	Book Value of bus fleet	Transit fleet physical damage Coverage \$2,000.00 deductible
LIABILITY INSURANCE					
Insurance Co. of the West	CSR 120 8384	01/01/95 to 01/01/96	\$113,213.00	\$1,000,000.00	Public Entity Liability policy, including auto liability and Public Officials coverage, \$250,000.00 self-insured retention
Insurance Co. of the West	ESR 120 8385	01/01/95 to 01/01/96	\$71,484.00	\$9,000,000.00	Excess Public Entity Liability Policy
Evanston Insurance Company	SM 702958	01/01/95 to 01/01/96	\$56,375.00	\$1,000,000.00	Medical-Professional Liability coverage, \$25,000.00 deductible
Lexington Insurance Company	8780702	01/01/95 to 01/01/96	\$45,000.00	\$9,000,000.00	Excess Medical-Professional Liability coverage
National Union Fire Ins. Company	AP 3229389	11/19/95 to 11/19/96	\$9,190.00	\$10,000,000.00	Airport Liability coverage, \$1,000.00 deductible
Michigan Transit Pool	N/A	12/01/95 to 12/01/96	\$34,402.00 Deposit Prem.	\$1,000,000.00	Coverage for Muskogon Area Transit System
Physician's Ins. Co. of Michigan	104-172-A	08/01/95 to 08/01/96	\$3,956.00	\$200,000.00/ \$600,000.00	Coverage for jail physician

COUNTY OF MUSKOGON
SCHEDULE OF INSURANCE IN FORCE
DECEMBER 31, 1995

TYPE OF COVERAGE NAME OF AGENT NAME OF INSURER	POLICY NUMBER	POL. PERIOD	ANNUAL PREMIUM	LIABILITY LIMITS	DETAILS OF COVERAGE
EMPLOYEE INSURANCE COVERAGE:					
MEDICAL/HOSPITAL INSURANCE					
Blue Cross/Blue Shield	62626	03/01/95 to 03/01/96	\$3,154.68 (Single) \$7,248.96 (Family)	N/A	Hospital and Physician with DRI-100 Master Medical: \$5.00 Drug Rider
Blue Care Network	20402	03/01/95 to 03/01/96	\$2,011.80 (Single) \$4,870.68 (Family)	N/A	Health Maintenance Organization
Physician's Health Plan	21004	03/01/95 to 03/01/96	\$1,805.40 (Single) \$4,608.72 (Family)	N/A	Health Maintenance Organization
Care Choices	911196	03/01/95 to 03/01/96	\$1,733.40 (Single) \$5,059.92 (Family)	N/A	Health Maintenance Organization
LIFE INSURANCE:					
Group America	L-M00402	07/01/95 to 07/01/96	\$ 0.21 per thousand per month	Varies	Term Life Insurance on employee only. Minimum of \$10,000 or annual salary to next higher thousand. Updated March and September each year.
DENTAL INSURANCE:					
Delta Dental	2993-0001	07/01/95 to 07/01/96	\$422.04	N/A	Class I-100% of prevent: Rest of Class I and Class II: 60%, \$1,000 maximum per family mem- ber, with no deductible. Unions 001, 002, 003, 006, 009, and 010
Delta Dental	2993-003	07/01/95 to 07/01/96	\$347.16	N/A	Class I-100% of prevent: Rest of Class I and Class II: 50%, \$1,000 maximum per family mem- ber with a \$75.00 per family deductible. Non-bargaining employees and Union 007
Self-Insured	017801	Indefinite	\$66.00 (Single) \$210.00 (Family)	N/A	Progressive \$ paid on allowable charges: 70%, 80%, 90% based on use. \$600.00 annual maximum per retiree
UNEMPLOYMENT COMPENSATION					
					\$24.00 deductible per year per family. Retirees are only eligible for this program. County reimbursing employer. Statutory program administered by MESC.

COUNTY OF MUSKOGON
 SCHEDULE OF INSURANCE IN FORCE
 DECEMBER 31, 1995

<u>TYPE OF COVERAGE</u> <u>NAME OF AGENT</u> <u>NAME OF INSURER</u>	<u>POLICY NUMBER</u>	<u>POL. PERIOD</u>	<u>ANNUAL PREMIUM</u>	<u>LIABILITY LIMITS</u>	<u>DETAILS OF COVERAGE</u>
COUNTY INSURANCE COVERAGES					
TAX COLLECTION BONDS					
Summer Bonds	272083-04	07/01/95 to 12/01/96	\$ 280.00	Percentage of summer tax rolls	Bonding of County Treasurer for collection of tax rolls.
Winter Bonds	27091-04	12/01/95 to 07/01/96	\$4,466.00	Percentage of winter tax rolls	Bonding of County Treasurer for collection of tax rolls.
WASTEWATER SOLID WASTE SURETY BOND					
Cloetingh Seaway General American Manufacturer Mutual Insurance Surety Bond required to obtain	3SE608653-00	09/13/94 to 09/13/97	\$250.00	\$4,000.00	DNR license.
TRAVEL INSURANCE					
Cloetingh Seaway General Continental Casualty	SR68041580	03/01/95 to 03/01/96	\$375.00	\$100,000.00 each accident and \$500,000.00 aggregate	Death benefits cover travel, \$100,000.00 each accident, \$500,000.00 aggregate
PATIENT TRUST BOND					
Chaddock, Winter and Alberts	8730086	05/01/95 to 05/01/96	\$215.00	\$21,500.00	Brookhaven Patient Trust Bond, \$21,500 Surety Bond required by State of Michigan
NAMED OFFICIAL PUBLIC OFFICIALS					
Lumberman's Mutual	3826888501	01/01/95 to 01/01/96	\$564.00	Individual bonds of various amounts	Covers elected officials plus selected employees. Liability limits: Individual Bonds of various amounts
NOTARY BONDS					
				County assumes risk	

County of Muskegon

SALARIES OF PRINCIPAL OFFICIALS

December 31, 1995
(Unaudited)

<u>Group I</u>	\$75,000 - \$100,000
Circuit Court Judge	
County Administrator/Controller	
District Court Judge	
Probate Court Judge	
Prosecutor	
Public Works Director	
Wastewater System Director	
<u>Group II</u>	\$55,000 - \$75,000
Administrator/Brookhaven	
Budget Director	
Central Services Director	
County Treasurer	
District Court Administrator	
Emergency Services Director	
Employment and Training Director	
Equalization Director	
Friend of the Court	
Health and Community Resources Director	
Library Director	
Mental Health Director	
Mental Health Assistant Director	
Personnel Director	
Probate Court Administrator	
Prosecutor, Chief Assistant	
Prosecutor, Senior Assistant	
Senior Psychologist	
Sheriff	
Transportation Director	
Trial Lawyer Chief	
Wastewater Assistant Director	
Wastewater Engineer/Operations Manager	
<u>Group III</u>	\$45,000 - \$55,000
Accounting Director	
Admin. Asst./Clinical Services/Brookhaven	
Admin. Asst./Support Services/Brookhaven	
Assistant Probate Administrator	
Captain	
Casework Supervisor	
County Clerk	
Data Processing Manager	
Deputy Health Officer	
Drain Commissioner	
Employment & Training Deputy Director	
Laboratory Supervisor	
Lieutenant	
Mental Health Finance Director	
Program Manager	
Program Supervisor	
Public Health Nursing Director	
Public Works Engineer	
Purchasing Manager	
Referee/Friend of the Court	
Register of Deeds	
Risk Manager	
Solid Waste Supervisor	
Undersheriff	
Transit System Manager	
Wastewater Farm Manager	
Wastewater Maintenance Supervisor	
Wastewater Operations Supervisor	
Youth Home Superintendent	

County of Muskegon

LABOR AGREEMENTS

December 31, 1995
(Unaudited)

Expiration
Date

Local 586, Services Employees International AFL-CIO, Professional and Clerical Division	
Wastewater Employees	12/31/96
Local Services Employees International AFL-CIO	
Brookhaven Practical Nurses	12/31/96
Local 570, Council II, American Federation of State, County and Municipal Employees, AFL-CIO	
Brookhaven Employees	12/31/98
Teamsters Local 214, Affiliated with the International Brotherhood of Teamsters, Chauffers, Warehousemen and Helpers of America	
Sheriff Department Deputies	12/31/96
Sheriff Command Officers	12/31/96
District Court Employees	12/31/98
General Employees Unit	12/31/96
CMH Aide	12/31/96
Michigan Nurses Association	
Health Department Nurses	12/31/96

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT

For five years ended December 31, 1995
(Unaudited)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Public Safety					
Prosecutor	25	25	26	26	27
Prosecutor-Victim Witness Program	2	2	2	2	3
Sheriff-Operations	97	95	94	94	95
Community Corrections	-	2	6	6	6
Jail Work Program	3	3	-	-	-
Emergency Services	3	3	3	3	3
Marine Safety	6	6	8	8	8
Total	<u>136</u>	<u>136</u>	<u>139</u>	<u>139</u>	<u>142</u>
Judicial Administration					
Circuit Court	22	21	21	21	21
District Court	45	45	45	45	48
District Court-Probation Assessment	2	2	2	2	2
Friend of the Court	34	35	35	35	35
Friend of the Court Fund	3	3	3	3	3
Family Counseling	2	2	2	2	2
Juvenile Court	20	20	21	20	22
Juvenile Court Diversion Program	-	3	2	2	2
Juvenile Court Intensive Probation	4	4	4	-	-
Probate Court	7	7	7	7	8
Total	<u>139</u>	<u>142</u>	<u>142</u>	<u>137</u>	<u>143</u>
General Government					
County Clerk	6	6	6	6	6
County Clerk-Circuit Court Records	6	6	6	6	6
Equalization	14	12	13	13	13
Register of Deeds	8	8	8	8	8
Central Microfilm	1	1	1	1	1
Treasurer	10	10	10	10	10
Building Security	2	1	1	1	1
Drain Commission	5	5	5	5	5
Cooperative Extension	4	3	2	2	2
Total	<u>56</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
Social Services					
Child Haven	14	14	14	14	14
Brookhaven	237	238	248	248	251
Child Care	28	30	30	36	33
Total	<u>279</u>	<u>282</u>	<u>292</u>	<u>298</u>	<u>298</u>
Public and Mental Health					
Health	103	96	117	129	114
Mental Health	271	267	298	319	315
Mental Health/AIS	-	7	6	5	5
Animal Shelter	9	9	9	9	8
Total	<u>383</u>	<u>379</u>	<u>430</u>	<u>462</u>	<u>442</u>

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For five years ended December 31, 1995
(Unaudited)

	<u>1991</u>	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>
Administration					
Administrator	8	8	8	8	8
Accounting	12	12	12	12	12
Personnel	11	7	7	7	8
Purchasing	4	4	4	4	4
Office Services	3	3	3	4	4
Data Processing	12	12	12	11	12
Employment and Training	15	17	19	18	23
Risk Management	3	3	3	3	3
Corporate Counsel	-	-	-	-	-
Total	<u>68</u>	<u>66</u>	<u>68</u>	<u>67</u>	<u>74</u>
Maintenance					
Courthouse-Grounds	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>
Total	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>
DPW-Transportation and Planning					
Public Works	4	4	4	4	6
Airport	13	13	13	14	19
Transit	39	39	39	39	37
Wastewater	74	74	75	75	79
Wastewater Construction	2	2	-	-	-
Solid Waste	12	12	12	12	11
Solid Waste-Fly Ash	3	3	3	3	4
Solid Waste-Transfer Station	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>
Total	<u>155</u>	<u>155</u>	<u>154</u>	<u>155</u>	<u>156</u>
Legislative					
Board of Commissioners	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	<u>11</u>	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>
Libraries and Recreation					
Library	40	40	40	40	40
Parks	15	14	15	15	17
Fairgrounds	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u>57</u>	<u>56</u>	<u>57</u>	<u>57</u>	<u>59</u>
GRAND TOTAL	<u>1,300</u>	<u>1,295</u>	<u>1,359</u>	<u>1,392</u>	<u>1,391</u>

County of Muskegon

MISCELLANEOUS STATISTICAL DATA

December 31, 1995
(Unaudited)

Date of Incorporation - July 18, 1859

Form of Government - Elected Board of Commissioners from Nine Districts

Area - 527.34 Square Miles Miles of Sewers, Storm and Sanitary - 350

Police Protection

Number of Employees	97
Jail Capacity	244
Vehicular Patrol Units	18

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 ten county parks with 560 acres. In addition, the County operates Heritage Landing which is located on Muskegon Lake and a Fairgrounds Training Facility. There are 12,500 acres of national forest land.

Education

Number of School Districts	12
Number of Administrative Personnel	252
Number of Teachers	2,235
Number of Students	33,791
Number of Charter Schools	1

Enterprises

<u>Wastewater Treatment</u>	
Number of Users	18
Data on Use of Consumption	33,031,000 Gallons per day
Plant Capacity	43,700,000 Gallons per day
Data on Distribution System	79% Industrial, 21% Residential

<u>Airport</u>	
Number of Users	78,846 Passengers annually
Data on Use	64,299 Landings and take-offs (annually)
Present Capacity	237,054 Passengers annually

<u>Solid Waste</u>	
Number of Users	9,546
Data on Use	101,814 Tons
Plant Capacity	1,324,000 Cubic yards

<u>Transit</u>	
Number of Users	591,921
Data on Use	560,664 Miles traveled
Number of Buses	16

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1995
(Unaudited)

Employees as of December 31, 1995: 1,239

Election as of December 31, 1995:

Number of Registered Voters	106,704
Number of Votes Cast In Last General Election(1994)	49,226
Percentage of Registered Voters Voting in	
Last General Election(1994)	47.4%
Last County Election	33.9%

Residential Characteristics - According to the 1990 U.S. Census, there were 61,962 housing units located within the County. The breakdown of dwelling units is as follows: Single Family, 77%; Multi-Family, 16% and Mobile Home, 7%; of these, 74.4% are owner occupied.

Population County for Last U.S. Census (1990) 158,983

Estimated Current Population 159,000

Age Distribution of Population (1990 Census)

	<u>Male</u>	<u>Female</u>
Total Population	77,648	81,335
Under 5 years	4.2%	3.9%
5 to 9 years	4.1	4.0
10 to 19 years	7.5	7.2
20 to 44 years	19.0	18.7
45 to 64 years	8.7	9.6
Over 65 years	5.3	7.8

Retail Sales

1987	\$837,603,000
1988	841,368,000
1989	954,792,000
1990	1,000,054,000
1991	974,238,000
1992	1,008,018,000
1993	1,104,058,000
1994	1,236,288,000
1995	1,257,518,000

(Source: GVSU/Office of Economic Expansion-Seidman School of Business)

Household Income - According to the 1990 U.S. Census, there are 57,827 households in Muskegon County. The median household income in 1990 was \$25,617; per capita personal income was \$11,345.

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1995
(Unaudited)

Principal Taxpayers - 1995

<u>Taxpayer</u>	<u>Business</u>	<u>Equalized value</u>	<u>Percentage total of assessed Evaluation</u>
Consumers Power	Electric	\$89,643,609	3.9%
S.D. Warren	Paper products	57,308,900	2.5
Michigan Consolidated Gas Company	Natural Gas	31,375,456	1.4
Sun Chemical	Pigments	20,060,200	.9
Howmet (Misco)	Jet Turbines	19,601,600	.9
Sealed Power (SPX)	Automotive Parts	19,152,300	.8
Shaw Walker (Knoll)	Office Furniture	12,070,000	.5
Kaydon (Keene)	Precision Bearings	10,110,100	.4
Teledyne	Engines/Fire Trucks	10,000,200	.4
Brunswick	Bowling Accessories	9,464,100	.4
		278,786,465	12.1

Equalized Value - \$2,280,632,929

<u>By Use</u>		<u>By Class</u>	
Residential	66.92%	Real Property	88.49%
Commercial	13.06	Personal Property	11.51
Industrial	6.38		
Agricultural	2.13		
Personal	11.51		

(Source: Equalization Department)

Largest Employers

Approximate Number of Employees

Howmet Corp.	1,830
Sealed Power Technologies	1,296
County of Muskegon	1,239
Hackley Hospital	1,200
Mercy Hospital	1,190
Muskegon Public Schools	975
S.D. Warren	860
Brunswick	620
Fruitport Schools	507
Plumbs	500

(Source: MEGA)