

**COMPREHENSIVE**

**ANNUAL**

**FINANCIAL**

**REPORT**

**COUNTY OF MUSKEGON**

**MUSKEGON, MICHIGAN**

**For the year ended December 31, 1996**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**  
of  
**COUNTY OF MUSKEGON**  
**MUSKEGON, MICHIGAN**

for the year ended December 31, 1996

**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**

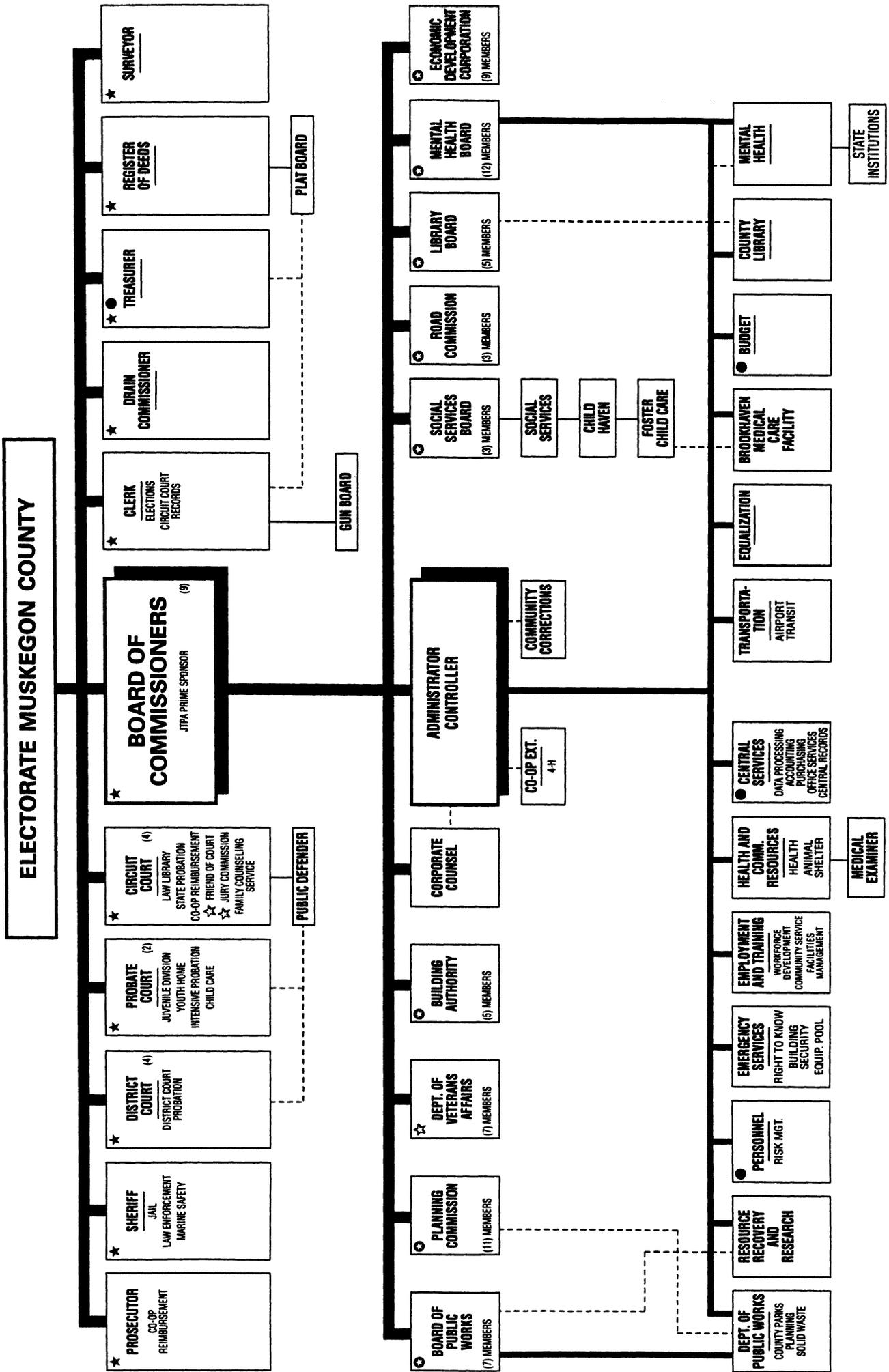
Prepared By  
Accounting

**JOSEPH W. SIEDENSTRANG, CPA**

**Accounting Director**

Published May, 1997

# 1996 ORGANIZATIONAL CHART



**LEGEND:**

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

Comprehensive Annual Financial Report

County of Muskegon

December 31, 1996

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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  
Mark F. Fairchild  
Jacob O. Funkhouser  
Bill Gill  
James J. Kobza  
Louis McMurray  
Clarence Start

April 5, 1997

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, 1996, 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 throughout the state of Michigan.

Howmet Turbine Components Corp. - This company has approximately 1,800 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 800 employees. They manufacture a high-grade coated paper used in the printing of corporate annual reports.

Dana Corporation - This company has approximately 1,300 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.

General Dynamics Corporation - This company has approximately 400 employees and manufactures military engines and is a large prime defense contractor.

### Employment Data

For the period from January, 1993 through December, 1996, Muskegon County unemployment rates as compared to statewide rates were as follows:

	<u>County</u> <u>1996</u>	<u>State</u> <u>1996</u>	<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>
January	6.5	5.6	7.3	6.3	9.8	6.3	9.3	7.8
February	6.9	5.5	7.3	6.2	9.8	8.5	9.0	7.5
March	5.9	5.2	7.4	6.4	8.4	7.0	8.6	7.1
April	5.4	4.5	6.9	5.6	6.9	5.7	8.2	6.8
May	5.4	4.3	6.4	5.1	6.7	5.2	8.0	6.6
June	6.5	4.9	9.0	6.3	7.4	5.6	9.3	7.4
July	6.8	5.4	7.5	6.0	8.1	6.5	8.5	7.8
August	5.5	4.2	6.6	4.9	7.8	5.8	7.8	6.3
September	5.3	4.2	6.0	4.6	8.8	5.3	7.9	6.6
October	5.1	4.2	5.6	3.9	6.2	4.7	8.4	6.5
November	5.3	4.2	6.3	4.2	5.5	4.2	8.3	6.5
December	<u>4.7</u>	<u>4.2</u>	<u>6.5</u>	<u>4.7</u>	<u>4.7</u>	<u>4.1</u>	<u>8.0</u>	<u>6.8</u>
Average	<u>5.8</u>	<u>4.7</u>	<u>6.9</u>	<u>5.4</u>	<u>7.5</u>	<u>5.7</u>	<u>8.5</u>	<u>7.0</u>

Muskegon County's unemployment rate has declined 32% as compared to 1993. This decline is attributed to the strong retail and tourism growth seen in the area. Muskegon County's growth and image as a good place to live, work, and do business, will even further reduce the unemployment rate.

## General

The economic climate in West Michigan has again improved.

During 1996, several projects were initiated and completed, improving the county's economic base, communications, business climate and quality of life. Chief among them are:

Received approximately \$1 million grant for development of Airport Business Park.

Successfully recruited the U.S. Coast Guard Air Station to Muskegon.

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

Negotiated Muskegon Regional Center/Baker College land swap, acquiring 130,000 sq. ft. of office space for \$1.

Completed depot project and relocated Convention & Visitors Bureau to operate in it.

Opened Structural Concepts in Business Park.

Issued Quality of Life Bonds at a very low interest rate and initiated L.C. Walker and Frauenthal remodeling.

Initiated study for Large Site Industrial Park.

Successfully located E-Coaters of Michigan at Airport Business Park, creating 50 new jobs.

## Budgetary Control

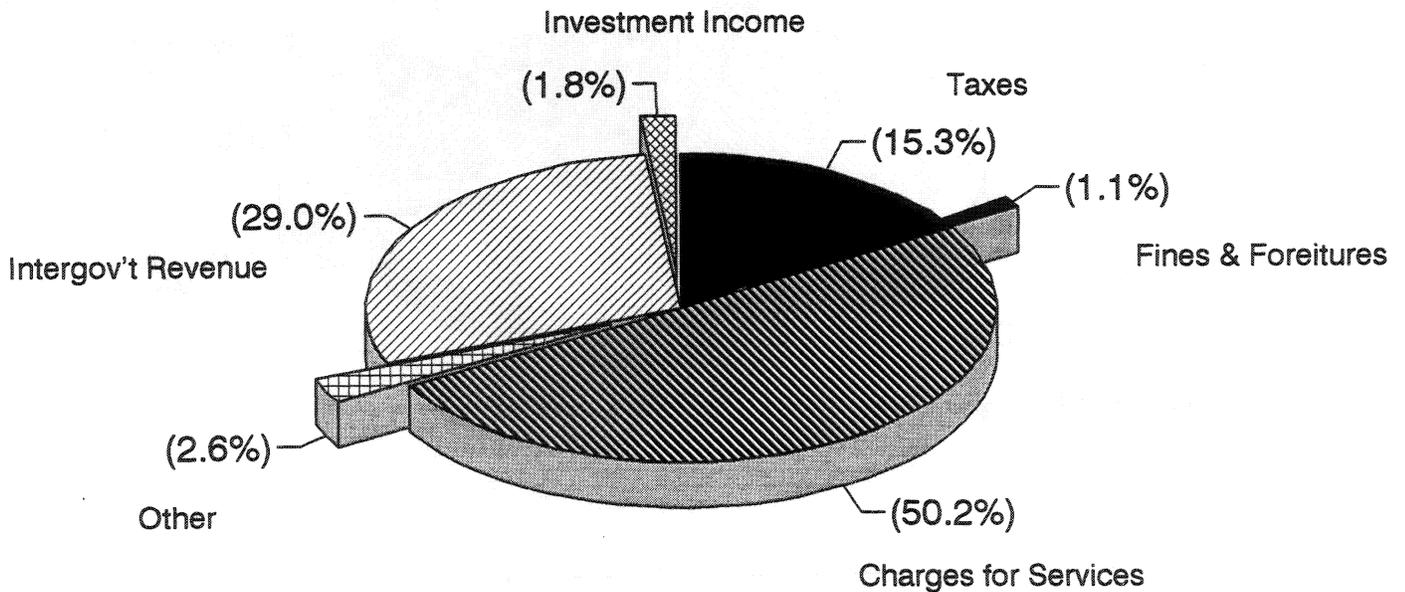
Budgetary control is maintained at the departmental or activity level. Proposed expenditures are compared to authorized limits. Those expenditures which would result in overexpenditures of authorized budgets are withheld for appropriate resolution. Personnel expenditures are controlled through a position 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 \$92,412,123, a 1.0 percent increase over last year. The major source of these revenues was property taxes totaling \$14,138,772. Intergovernmental receipts totaled \$26,826,223 and charges for services totaled \$46,360,780. The detail of general governmental revenues as compared to the prior year is as follows:

	1995 <u>(000)</u>	1996 <u>(000)</u>	Percent Increase <u>(Decrease)</u>	1996 Percent of Total
Taxes	\$13,627	\$14,138	3.8%	15.3%
Licenses & Permits	11	10	-	-
Intergov't. Revenue	27,984	26,826	(4.1)	29.0
Charges for Services	45,192	46,362	2.6	50.2
Fines & Forfeitures	1,075	1,033	(3.9)	1.1
Investment Income	1,269	1,612	27.0	1.8
<u>Other</u>	<u>2,352</u>	<u>2,431</u>	<u>3.4</u>	<u>2.6</u>

The revenue increase of 1% is indicative of a stable economy. The investment revenue increase reflects better interest rates and better investment management in the county.

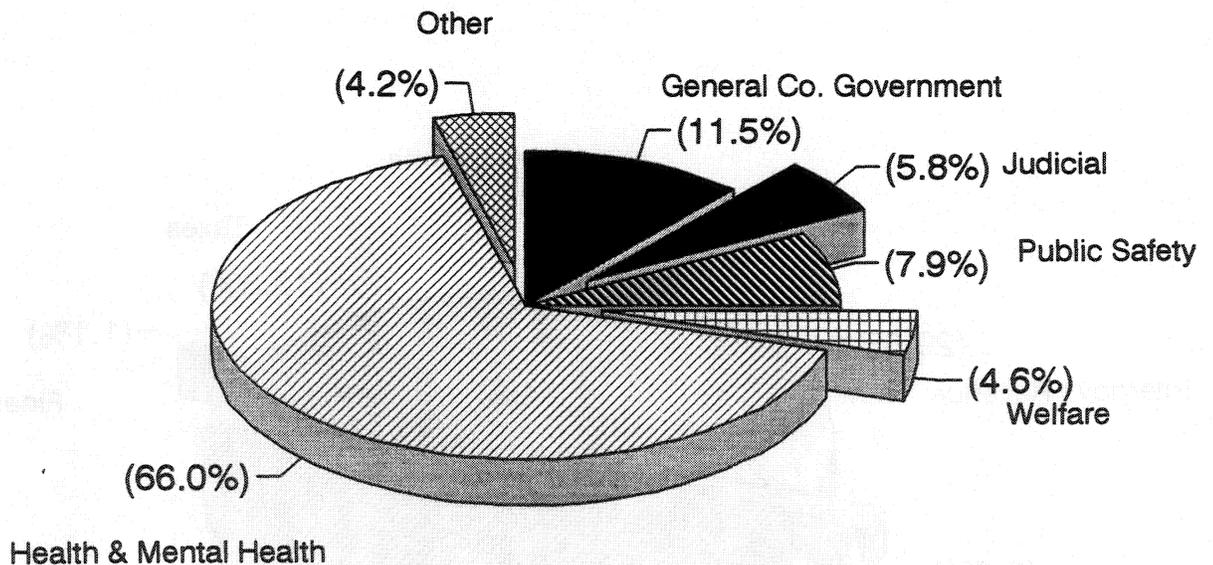


1996 General and Special Revenue Fund Revenues

### General Governmental Expenditures

Expenditures for the county's general and special revenue funds totaled \$92,484,530, a 1.4 percent increase over last year. State and federal grants-in-aid support these programs. Local public health accounted for the largest category of expenditures. It amounted to \$61,057,462 or 66 percent of total expenditures. A summary of expenditures by general category is as follows:

	1995 <u>(000)</u>	1996 <u>(000)</u>	Percent Increase <u>(Decrease)</u>	1996 Percent of Total
Legislative	\$249	\$245	(1.6)%	0.3%
Judicial	5,072	5,403	6.5	5.8
General Co. Government	9,524	10,571	11.0	11.5
Public Safety	6,860	7,348	7.1	7.9
Health & Mental Health	60,042	61,057	1.7	66.0
Welfare	4,863	4,309	(11.4)	4.6
Culture	1,668	1,734	4.0	1.9
Recreation	298	326	9.4	0.4
Other	265	151	(43.0)	0.2
Capital Outlay	<u>2,361</u>	<u>1,340</u>	(43.2)	<u>1.4</u>
	<u>\$91,202</u>	<u>\$92,484</u>	1.4%	<u>100.0%</u>



1996 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:

	1993 <u>(000)</u>	1994 <u>(000)</u>	1995 <u>(000)</u>	1996 <u>(000)</u>	1996 Increase (Decrease) <u>Over 1993</u>
Judicial	\$ 4,676	\$ 4,758	\$ 5,072	\$ 5,403	16 %
General Co. Government	8,310	8,614	9,524	10,571	27
Public Safety	5,942	6,357	6,860	7,348	21

The highlighted areas jumped due to increased pension costs, new computer and telecommunication equipment and additional personnel.

#### Enterprise Operations

The county's enterprise funds in 1996 provide a detailed analysis of operations relating to tourism and business within the county:

	1996 Income (Loss) Transferred to <u>Retained Earnings</u>	1996 Unreserved Retained Earnings <u>(Deficit)</u>
Fairgrounds Operation	\$86,079	\$451,216
Solid Waste Management	649,322	-
Fly Ash Program	-	-
Solid Waste Transfer Station	(15,582)	-
Muskegon Co. Airport	(145,180)	1,223,939
Transit System	(175,558)	185,230
Northside Water	267,863	1,022,232
Wastewater Mgmt. System	(713,520)	13,649,223

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

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Average gallons per day (000)	33,000	32,000	33,040	33,040	32,000
Operating revenues (000)	\$8,041	\$9,192	\$9,457	\$9,457	\$12,790
Operating expense before depreciation (000)	\$6,870	\$6,872	\$10,046	\$10,046	\$9,133
Operating profit (loss) (before transfers) (000)	\$1,387	\$1,521	(\$1,789)	(\$1,789)	(\$1,839)

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$15,282,156 (of which \$13,649,223 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 general obligation debt of the county is \$19.5 million. A county mental health center was built for 3.5 million in 1980 and bonds were issued for that amount. 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. A renovation of the arts and sports complex was approved by the voters in 1995 and bonds of 16 million were issued in 1996. Ad valorem taxes of .47 mills were levied to make all bond and interest payments through the last bond year of 2016.

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 \$2,497,060,814. The county's current general obligation debt is \$17,910,000. The ratio of debt to assessed value was .72 percent. The general obligation debt per capita was \$112.65.

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 \$30,898,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax notes are the next largest debt, totaling \$9,000,000. 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 \$3,352,385 in 1996, and \$3,048,552 in 1995. Interest returns on investments in 1996 and 1995 were as follows:

	<u>1996</u>	<u>1995</u>
Treasury Bills	4.11-7.57 %	4.11-7.57 %
Certificates of Deposit	5.05-7.18	3.8- 7.18
Commercial Paper	5.19-5.98	4.86-7.16
Money Market	4.5-5.5	4.50-5.50

The average daily investment was \$47.5 million. Treasury bills averaged \$14.9 million. Certificates of deposit averaged \$23.9 million. Commercial paper averaged \$8.3 million, and money market funds averaged \$.4 million. This resulted in an average yield of 7.06 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 1996 however, independent auditors were engaged for the twenty second 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, 1995. This was the eighteenth 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**

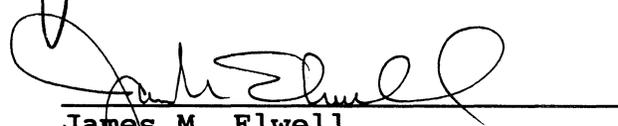
The administration of Muskegon County is responsible for the integrity of the financial data reported by the county. These financial statements are prepared according to generally accepted accounting principles applicable to county government and Michigan State statutes.

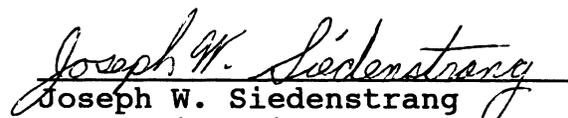
The county maintains a system of internal controls to provide reasonable assurance that the books and records reflect authorized transactions of the county.

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.

4/5/97

  
\_\_\_\_\_  
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, 1995

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.



*Arthur R. Lynch*  
President

*Jeffrey L. Essler*  
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, 1996 (June 30, 1996 and September 30, 1996 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, 1996 (June 30, 1996 and September 30, 1996 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, 1997 on our consideration of the County of Muskegon's internal control structure and a report dated April 4, 1997 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 statistical data 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, except for the portion marked "unaudited" on which we express no opinion, 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.

*BDO Seidman, LLP*

Muskegon, Michigan  
April 4, 1997

# **GENERAL PURPOSE FINANCIAL STATEMENTS**

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

December 31, 1996

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type	
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	Trust and Agency	
<b>ASSETS</b>								
Cash and cash equivalents	\$ 47,613	\$ 556,450	\$ 550,861	\$ 13,605,895	\$ 3,714,339	\$ 2,426,874	\$ 1,561,099	
Investments	171,472	2,003,991	1,983,862	376,006	13,376,773	8,740,114	20,561,266	
Receivables								
Accounts	1,074,317	6,474,778	34,881	-	3,382,624	5,576	377,066	
Intergovernmental	789,698	4,818,564	-	1,302,125	1,662,990	-	4,203	
Accrued interest	940,699	128,993	82,241	21,640	535,374	441,122	130,819	
Current taxes	14,387,427	-	-	-	-	3,994,957	-	
Delinquent taxes	-	-	-	-	-	4,475,565	-	
Interest and penalties on delinquent taxes	-	-	-	-	-	1,671,897	-	
Special assessments	-	-	8,400,623	-	-	-	-	
Other	21,653	504,540	-	-	-	-	-	
Prepaid Items	-	-	-	-	-	-	-	
Prepaid expenses	-	-	-	-	-	-	-	
Due from other funds	5,073,264	2,136,008	-	-	1,300,000	98,349	-	1,024
Inventories	-	71,397	-	-	713,936	-	-	
Restricted assets								
Cash	-	-	-	-	541,036	-	-	
Accounts receivable	-	-	-	-	-	-	-	
Long-term advances to other funds	618,619	-	-	-	307,160	2,042,025	-	
Long-term note receivable	-	-	-	800,000	-	200,000	-	
Property and equipment at cost, net of accumulated depreciation	-	-	-	-	-	-	-	
Amount available in other funds	-	-	-	-	103,573,847	3,358,547	-	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	-	
	<u>\$ 23,124,762</u>	<u>\$ 16,694,721</u>	<u>\$ 11,052,468</u>	<u>\$ 16,105,666</u>	<u>\$ 129,108,079</u>	<u>\$ 27,462,636</u>	<u>\$ 22,635,477</u>	

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, 1996

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type Trust and Agency
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
<b>LIABILITIES AND FUND EQUITY</b>							
Payables							
Accounts	\$ 254,913	\$ 4,518,876	\$ 252	\$ 137,311	\$ 946,699	\$ 937,225	\$ 1,775,643
Intergovernmental	649,613	4,528,530	-	-	-	-	107,590
Advances	-	-	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-	-	118,902
Trust deposits	-	-	-	-	-	-	19,739,133
Accrued liabilities	688,957	1,000,233	45,308	47,706	6,940,923	2,751,295	35,166
Payable from restricted funds	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	34,533	-	-
Long-term debt	-	-	-	-	-	-	-
Due to other funds	3,421,681	3,857,974	33	1,300,000	1,051,819	1,144	-
Unallocated receipts	-	-	-	-	-	-	-
Long-term advances from other funds	-	-	-	21,500	2,042,026	904,278	388,844
Long-term debt	-	-	-	-	26,880,997	9,000,000	-
Deferred revenue	14,387,427	429,828	8,275,000	10,353	3,367,191	-	-
Total liabilities	19,402,591	14,335,441	8,320,593	1,516,870	41,264,188	13,593,942	22,165,278
Fund equity							
Investment in general fixed assets	-	-	-	-	-	-	-
Contributions in aid of construction net of accumulated amortization	-	-	-	-	64,665,907	-	-
Retained earnings	-	-	-	-	6,646,144	2,082,794	-
Reserved	-	-	-	-	16,531,840	7,703,701	-
Unreserved	-	-	-	-	-	4,082,199	-
Designated							
Fund balances (deficit)							
Reserved for long-term advances to other funds	618,619	-	-	-	-	-	-
Reserved for long-term note receivable	-	-	-	800,000	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Reserved for inventories	-	-	-	-	-	-	-
Unreserved	10,856	1,315,961	-	13,727,982	-	-	99,877
Designated for programs	-	-	2,731,875	-	-	-	-
Designated for debt service	-	-	-	-	-	-	-
Undesignated	3,092,696	1,043,319	-	60,814	-	-	370,322
Total Fund Equity and other credits	3,722,171	2,359,280	2,731,875	14,588,796	87,843,891	13,868,694	470,199
	\$ 23,124,762	\$ 16,694,721	\$ 11,052,468	\$ 16,105,666	\$ 129,108,079	\$ 27,462,636	\$ 22,635,477

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, 1996

	Account Groups		Totals (memorandum only)		Discretely Presented Component Units		Totals (memorandum only)		Totals (memorandum only)	
	General	Long-term Debt	Primary Government	Road Commission	Family Ind. Agency	1996		Reporting Entity	Reporting Entity	1995
						1996	1996			
<b>ASSETS</b>										
Cash and cash equivalents	\$ -	\$ -	\$ 22,463,131	\$ 6,499,683	37,127	\$ 28,999,941	\$ 7,828,109			
Investments	-	-	47,213,484	777,749	-	47,991,233	53,414,495			
Receivables										
Accounts	-	-	11,349,242	-	-	11,349,242	8,574,363			
Intergovernmental	-	-	8,577,580	1,361,096	96,095	10,034,771	10,069,823			
Accrued interest	-	-	2,280,888	-	-	2,280,888	988,743			
Current taxes	-	-	18,382,384	-	-	18,382,384	19,250,826			
Delinquent taxes	-	-	4,475,565	-	-	4,475,565	3,935,500			
Interest and penalties on delinquent taxes	-	-	1,671,897	-	-	1,671,897	2,169,193			
Special assessments	-	-	8,400,623	-	-	8,400,623	10,903,175			
Other	-	-	526,193	42,962	-	569,155	68,742			
Prepaid Items	-	-	-	112,945	-	112,945	115,610			
Prepaid expenses	-	-	98,349	-	-	98,349	355,804			
Due from other funds	-	-	8,510,296	-	-	8,510,296	16,185,548			
Inventories	-	-	792,943	602,311	-	1,395,254	1,498,714			
Restricted assets										
Cash	-	-	541,036	-	-	541,036	94,587			
Accounts receivable	-	-	-	-	-	-	-			
Long-term advances to other funds	-	-	2,967,804	-	-	2,967,804	3,030,702			
Long-term note receivable	-	-	1,000,000	-	-	1,000,000	1,000,000			
Property and equipment at cost, net of accumulated depreciation	35,219,536	-	142,151,930	4,931,893	-	147,083,823	149,868,733			
Amount available in other funds	-	2,731,875	2,731,875	-	-	2,731,875	2,368,656			
Amount to be provided for retirement of long-term debt	-	33,032,455	33,032,455	1,222,053	-	34,254,508	20,661,069			
			<b>\$ 35,219,536</b>	<b>\$ 35,764,330</b>	<b>\$ 317,167,675</b>	<b>\$ 15,550,692</b>	<b>\$ 332,851,589</b>			

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, 1996

	Account Groups			Totals (memorandum only)		Discretely Presented Component Units		Totals (memorandum only)	
	General	Long-term Debt	General	Primary Government	1996	Road Commission	Family Ind. Agency	1996	1996
<b>LIABILITIES AND FUND EQUITY</b>									
Payables									
Accounts	\$ -	\$ -	\$ 8,570,919	\$ 495,416	\$ -	\$ 129,000	\$ 9,066,335	\$ 7,965,751	
Intergovernmental	-	-	5,285,733	408,226	-	-	5,822,959	6,516,134	
Advances	-	-	-	-	-	-	-	-	
Undistributed current and delinquent taxes	-	-	118,902	-	-	-	118,902	119,344	
Trust deposits	-	-	19,739,133	1,157,896	4,222	-	20,901,251	15,218,005	
Accrued liabilities	-	-	11,509,588	164,101	-	-	11,673,689	11,979,372	
Payable from restricted funds	-	-	-	-	-	-	-	-	
Accrued interest	-	-	34,533	-	-	-	34,533	36,200	
Long-term debt	-	-	-	-	-	-	0	65,624	
Due to other funds	-	-	9,632,651	-	-	-	9,632,651	16,321,714	
Unallocated receipts	-	-	388,844	-	-	-	388,844	813,182	
Long-term advances from other funds	-	-	2,967,804	-	-	-	2,967,804	3,030,702	
Long-term debt	-	35,764,330	71,645,327	841,906	-	-	72,487,233	60,617,240	
Deferred revenue	-	-	26,469,799	497,867	-	-	26,967,666	28,551,547	
	-	35,764,330	156,363,233	3,565,412	133,222	-	160,061,867	151,234,815	
<b>Total liabilities</b>									
Fund equity	35,219,536	-	35,219,536	4,931,893	-	-	40,151,429	39,353,478	
Investment in general fixed assets	-	-	-	-	-	-	-	-	
Contributions in aid of construction net of accumulated amortization	-	-	64,665,907	-	-	-	64,665,907	63,961,413	
Retained earnings	-	-	8,728,938	-	-	-	8,728,938	13,893,024	
Reserved	-	-	24,235,541	-	-	-	24,235,541	25,564,231	
Unreserved	-	-	4,082,199	-	-	-	4,082,199	-	
Designated	-	-	-	-	-	-	-	-	
Fund balances (deficit)	-	-	618,619	-	-	-	618,619	649,009	
Reserved for long-term advances to other funds	-	-	800,000	-	-	-	800,000	800,000	
Reserved for long-term note receivable	-	-	-	112,945	-	-	112,945	115,610	
Reserved for prepaid items	-	-	-	602,311	-	-	602,311	542,813	
Reserved for inventories	-	-	-	-	-	-	-	-	
Unreserved	-	-	15,154,676	-	-	-	15,154,676	3,037,403	
Designated for programs	-	-	2,731,875	-	-	-	2,731,875	2,736,800	
Designated for debt service	-	-	4,567,151	6,338,131	-	-	10,905,282	10,493,796	
Undesignated	-	-	-	-	-	-	-	-	
	35,219,536	-	160,804,442	11,985,280	-	-	172,789,722	161,147,577	
<b>Total Fund Equity and other credits</b>									
	\$ 35,219,536	\$ 35,764,330	\$ 317,167,675	\$ 15,550,692	\$ 133,222	-	\$ 332,851,589	\$ 312,382,392	

The accompanying notes are an integral part of this statement.

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

Year ended December 31, 1996

	Governmental Fund Types				Fiduciary Fund Type	Totals (memorandum only)			Discretely Presented Component Units			Totals (memorandum only)	
	General	Special Revenue	Debt Service	Capital Projects		Trust	1996		1996		1996		1995
							Primary Government	Road Commission	Family Ind. Agency	Reporting Entity	Reporting Entity		
Revenues	\$ 14,138,772	\$ -	\$ -	\$ -	\$ -	\$ 14,138,772	\$ -	\$ -	\$ -	\$ 14,138,772	\$ 13,626,994		
Taxes	9,883	-	-	-	-	9,883	-	-	-	9,883	10,711		
Licenses and permits	3,898,735	22,927,488	-	-	12,742	26,838,965	8,114,091	588,658	-	35,541,714	36,725,370		
Intergovernmental revenue	-	-	-	-	-	-	-	-	-	-	-		
Charges for services	2,085,066	-	-	-	-	2,085,066	-	-	-	2,085,066	1,852,117		
Administrative	2,862,059	41,413,655	-	-	1,616,349	45,892,063	2,013,350	-	-	47,905,413	46,740,890		
Services rendered	712,541	321,209	-	-	-	1,033,750	-	-	-	1,033,750	1,074,988		
Fines and forfeitures	1,464,549	146,860	148,857	30,864	21,830	1,812,960	354,389	-	-	2,167,349	1,864,848		
Investment income	-	-	541,887	-	-	541,887	-	-	-	541,887	561,875		
Rentals	-	-	1,396,206	-	-	1,396,206	-	-	-	1,396,206	1,345,000		
Special assessments	319,011	594,254	-	317,333	160,263	1,390,861	-	-	-	1,390,861	1,345,000		
Contributions from private sources	225,392	1,292,649	7,792	65,459	8,719	1,600,011	-	-	-	1,600,011	1,260,724		
Other	25,716,008	66,696,115	2,094,742	413,656	1,819,903	96,740,424	10,488,019	790,773	202,115	108,019,216	1,515,701		
Total revenues													
Expenditures													
Current operations													
Legislative	244,660	-	-	-	-	244,660	-	-	-	244,660	248,674		
Judicial	5,403,407	-	-	-	-	5,403,407	-	-	-	5,403,407	5,072,523		
General County government	7,947,416	2,623,828	-	-	-	10,571,244	-	796,615	-	11,367,859	9,524,059		
Public safety	6,179,542	1,168,010	-	-	-	7,347,552	-	-	-	7,347,552	6,860,074		
Health	443,171	60,614,291	-	-	-	61,057,462	-	-	-	61,057,462	60,042,539		
Welfare	148,848	4,308,631	-	-	-	4,308,631	-	-	-	4,308,631	4,863,649		
Culture	-	1,585,191	-	-	-	1,734,039	-	-	-	1,734,039	1,667,702		
Recreation	-	325,585	-	-	-	325,585	-	-	-	325,585	297,370		
Highways and streets	-	-	-	-	-	-	9,538,630	-	-	9,538,630	9,660,299		
Other	151,071	-	20,349	481,452	1,871,518	2,524,390	-	-	-	2,524,390	2,827,046		
Capital outlay	67,014	1,273,865	-	3,154,656	-	4,495,535	536,461	-	-	5,031,996	5,098,506		
Debt service	-	-	-	-	-	-	-	-	-	-	-		
Principal payments	-	-	1,930,000	-	-	1,930,000	230,330	-	-	2,160,330	2,014,624		
Interest	-	-	492,394	-	-	492,394	101,030	-	-	593,424	596,380		
Total expenditures	20,585,129	71,899,401	2,442,743	3,636,108	1,871,518	100,434,899	10,406,451	796,615	111,637,965	108,773,445			
Revenues over (under) expenditures	5,130,879	(5,203,286)	(348,001)	(3,222,452)	(51,615)	(3,694,475)	81,568	(5,842)	(3,618,749)	(2,194,227)			
Other financing sources (uses)	-	-	-	16,000,000	-	16,000,000	-	-	-	16,000,000	-		
Bond Proceeds	2,550	5,176,082	343,076	46,392	-	5,568,100	-	5,842	-	6,998,120			
Operating transfers in	(6,081,193)	(202,768)	-	-	-	(6,283,961)	-	-	-	(6,283,961)	(6,401,889)		
Operating transfers (out)	(6,078,643)	4,973,314	343,076	16,046,392	-	15,284,139	-	5,842	15,289,981	596,231			
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(947,764)	(229,972)	(4,925)	12,823,940	(51,615)	11,589,664	81,568	-	-	11,671,232	(1,597,996)		
Fund balance at beginning of year	3,311,935	2,589,252	2,736,800	1,764,856	503,553	10,906,396	6,971,819	-	-	17,878,215	19,360,427		
Equity transfer (to) from other funds	1,358,000	-	-	-	-	1,358,000	-	-	-	1,358,000	613,000		
Fund balance at end of year	\$ 3,722,171	\$ 2,359,280	\$ 2,731,875	\$ 14,588,796	\$ 451,938	\$ 23,854,060	\$ 7,053,387	\$ -	\$ -	\$ 30,907,447	\$ 18,375,431		

The accompanying notes are an integral part of this statement.

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

Year Ended December 31, 1996

	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	\$ 14,141,837	\$ 14,138,772	(\$ 3,065)	\$ -	\$ -	\$ -	\$ 492,091	\$ -	(\$ 492,091)
Licenses and permits	10,500	9,883	(617)	-	-	-	-	-	-
Intergovernmental revenue	3,716,738	3,898,735	181,997	27,276,427	22,927,488	(4,348,939)	-	-	-
Charges for services	-	-	-	-	-	-	-	-	-
Administrative	2,075,685	2,085,066	9,381	-	-	-	-	-	-
Services rendered	2,778,591	2,862,059	83,468	40,906,953	41,413,655	506,702	-	-	-
Fines and forfeitures	698,000	712,541	14,541	334,018	321,209	(12,809)	-	-	-
Investment income	982,396	1,464,549	482,153	120,139	146,860	26,721	181,428	148,857	(32,571)
Rentals	-	-	-	-	-	-	541,888	541,887	(1)
Special assessments	-	-	-	-	-	-	1,416,956	1,396,206	(20,750)
Contributions from private sources	319,137	319,011	(126)	561,422	594,254	32,832	-	7,792	1,330
Other	200,800	225,392	24,592	1,113,157	1,292,649	179,492	6,462	7,792	1,330
Total revenues	24,923,684	25,716,008	792,324	70,312,116	66,696,115	(3,616,001)	2,638,825	2,094,742	(544,083)
Expenditures									
Current operations									
Legislative	268,299	244,660	23,639	-	-	-	-	-	-
Judicial	5,336,457	5,403,407	(66,950)	-	-	-	-	-	-
General County government	7,973,494	7,947,416	26,078	2,778,052	2,623,828	154,224	-	-	-
Public safety	6,282,071	6,179,542	102,529	1,298,469	1,168,010	130,459	-	-	-
Health	254,680	443,171	(188,491)	61,909,049	60,614,291	1,294,758	-	-	-
Welfare	-	-	-	6,028,788	4,308,631	1,720,157	-	-	-
Culture	154,729	148,848	5,881	1,916,091	1,585,191	330,900	-	-	-
Recreation	-	151,071	52,989	324,701	325,585	(884)	-	-	-
Other	204,060	67,014	35,433	1,441,271	1,273,865	167,406	21,790	20,349	1,441
Capital outlay	102,447	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-
Principal payments	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	20,576,237	20,585,129	(8,892)	75,696,421	71,899,401	3,797,020	1,905,750	1,930,000	(24,250)
Revenues over (under) expenditures	4,347,447	5,130,879	783,432	(5,384,305)	(5,203,286)	181,019	985,809	492,394	493,415
Other financing sources (uses)									
Operating transfers in	2,550	2,550	-	5,375,218	5,176,082	(199,136)	343,076	343,076	-
Operating transfers (out)	(5,849,997)	(6,081,193)	(231,196)	(212,671)	(202,768)	9,903	-	-	-
	(5,847,447)	(6,078,643)	(231,196)	5,162,547	4,973,314	(189,233)	343,076	343,076	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,500,000)	(947,764)	552,236	(221,758)	(229,972)	(8,214)	68,552	(4,925)	(73,477)
Fund balance at beginning of year	3,311,935	3,311,935	-	2,589,252	2,589,252	-	2,736,800	2,736,800	-
Equity transfer (to) from other funds	1,500,000	1,358,000	(142,000)	-	-	-	-	-	-
Fund balance at end of year	\$ 3,311,935	\$ 3,722,171	\$ 410,236	\$ 2,367,494	\$ 2,559,280	\$ 8,214	\$ 2,805,352	\$ 2,731,875	(\$ 73,477)

The accompanying notes are an integral part of this statement.

COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN  
RETAINED EARNINGS/FUND BALANCE  
Year ended December 31, 1996

	Proprietary Fund Types		Totals (memorandum only)
	Enterprise Funds	Internal Service Funds	
Operating revenues			
Charges for services	\$ 15,178,172	-	\$ 15,178,172
Farm sales	1,058,253	-	1,058,253
Interest and penalties on delinquent taxes	-	1,752,474	1,752,474
Intragovernmental revenues	-	10,112,708	10,112,708
Other	-	313,885	313,885
	<u>16,236,425</u>	<u>12,179,067</u>	<u>28,415,492</u>
Operating expenses			
Salaries and fringe benefits	4,657,405	185,088	4,842,493
Supplies and other operating expenses	8,813,432	172,180	8,985,612
Cost of materials used	-	381,155	381,155
Insurance benefits and claims	-	1,275,452	1,275,452
Insurance premiums	-	7,361,556	7,361,556
Interest expense	-	767,425	767,425
Depreciation and amortization	2,835,701	577,264	3,412,965
	<u>16,306,538</u>	<u>10,720,120</u>	<u>27,026,658</u>
	<u>(70,113)</u>	<u>1,458,947</u>	<u>1,388,834</u>
Operating income (loss)			
Other income or (deductions)	1,303,620	-	1,303,620
Operating subsidies	(1,452,646)	-	(1,452,646)
Interest expense	871,120	668,305	1,539,425
Interest income	(3,141,918)	-	(3,141,918)
Other - net	(2,419,824)	668,305	(1,751,519)
	<u>(2,489,937)</u>	<u>2,127,252</u>	<u>(362,685)</u>
Income before operating transfers			
			4,792,997
Operating transfers in	1,248,724	-	1,248,724
Operating transfers (out)	(144,926)	(532,605)	(677,531)
Issue costs and underwriting fees	(446,680)	-	(446,680)
	<u>657,118</u>	<u>(532,605)</u>	<u>124,513</u>
NET INCOME	(1,832,819)	1,594,647	(238,172)
Transfer of depreciation and amortization to contributions in aid of construction	1,786,243	-	1,786,243
Net income transferred to retained earnings	(46,576)	1,594,647	1,548,071
Retained earnings at beginning of year	23,224,560	16,232,695	39,457,255
Equity transfer to other funds	-	(3,958,648)	(3,958,648)
Retained earnings at end of year	<u>\$ 23,177,984</u>	<u>\$ 13,868,694</u>	<u>\$ 37,046,678</u>
			<u>\$ 39,457,255</u>

County of Muskegon  
All Proprietary Fund Types  
COMBINED STATEMENT OF CASH FLOWS  
Year ended December 31, 1996

	Proprietary Fund Types		Totals (memorandum only)	
	Enterprise Funds	Internal Service Funds	1996	1995
<b>CASH FLOW FROM OPERATIONS</b>				
Operating income (loss)	(\$ 70,113)	\$ 1,458,947	\$ 1,388,834	\$ 4,191,031
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:				
Increase (decrease) in deferred revenue	310,194	-	310,194	1,283,123
Depreciation expense	2,835,701	577,264	3,412,965	3,293,991
(Increase) decrease in accounts receivable	(194,516)	7,654	(186,862)	88,256
Decrease in intergovernmental receivable	(945,501)	-	(945,501)	(524,000)
Increase in advances payable	-	-	-	(28,705)
Decrease in advances payable	-	-	-	-
(Increase) decrease in inventory	1,336,506	-	1,336,506	(1,456,707)
Increase (decrease) in accounts payable	(1,103,321)	(157,307)	(1,260,628)	486,541
Increase (decrease) in accrued liabilities	23,251	373,302	396,553	1,056,643
(Increase) decrease in prepaid items	-	257,455	257,455	(247,889)
Increase (decrease) in due to other funds	-	(149,048)	(149,048)	126,314
(Increase) decrease in due from other funds	-	289,114	289,114	(270,690)
Loss (gain) on sale of fixed assets	-	(22,432)	(22,432)	10,147
Other income	152,041	-	152,041	246,578
Other expense	(2,929,853)	-	(2,929,853)	(749,616)
Less debt service revenues	-	(1,746,318)	(1,746,318)	(1,973,678)
Increase (decrease) in restricted accounts	-	-	-	(344,164)
Increase (decrease) in restricted cash	-	-	-	1,713
Plus debt service interest expense	-	747,834	747,834	896,675
Plus other debt service expense	-	24,927	24,927	79,868
Total adjustments	(515,498)	202,445	(313,053)	1,974,400
Net cash provided by (used for) operations	(585,611)	1,661,392	1,075,781	6,165,431
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>				
Bond payments	(860,000)	-	(860,000)	(945,667)
Issue costs and underwriting fees	446,680	-	446,680	-
Interest expense and agent fees	(1,900,774)	(146,560)	(2,047,334)	(2,307,702)
Increase in due to other funds	(290,321)	-	(290,321)	-
Intragovernmental loans	-	-	-	1,784,548
Payments on notes	(268,692)	-	(268,692)	(175,891)
Proceeds from sale of fixed assets	15,465	-	15,465	520,289
Purchase of fixed assets	(1,737,993)	(980,069)	(2,718,062)	(10,815,625)
Construction in progress	2,963,186	-	2,963,186	5,643,943
Capital contributions and grants	1,037,508	-	1,037,508	1,874,183
Net cash used for capital and related financing activities	(594,941)	(\$ 1,126,629)	(\$ 1,721,570)	(\$ 4,421,922)

The accompanying notes are an integral part of this statement.

County of Muskegon  
All Proprietary Fund Types  
**COMBINED STATEMENT OF CASH FLOWS - CONTINUED**  
Year ended December 31, 1996

	Proprietary Fund Types		Totals	
	Enterprise Funds	Internal Funds	1996	(memorandum only) 1995
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>				
Intragovernmental loans	\$ 19,355	-	\$ 19,355	(\$ 295,337)
Advances to other funds	-	(541,847)	(541,847)	(1,793,406)
Advances from other funds	-	535,645	535,645	880,651
Operating subsidies	1,263,040	-	1,263,040	1,345,496
Operating transfers out	(144,926)	(532,605)	(677,531)	(2,471,216)
Operating transfers in	1,248,724	-	1,248,724	1,184,606
Equity transfers out	-	(9,590,568)	(9,590,568)	(6,281,064)
Equity transfers in	-	5,631,920	5,631,920	5,668,064
Debt service revenue	-	-	-	50,000
Other interest expense	76,320	-	76,320	190,615
Restricted assets for debt service	(446,449)	-	(446,449)	342,451
Bond payments	-	(4,200,000)	(4,200,000)	(10,500,000)
Bond proceeds	-	3,150,000	3,150,000	7,250,000
Interest and agent fees expenses	-	(786,328)	(786,328)	(803,686)
Interest income on advances	-	-	-	-
Tax collections	-	15,334,429	15,334,429	12,175,063
Delinquent tax payments to municipalities	-	(11,185,940)	(11,185,940)	(7,600,958)
Net cash provided by (used for) noncapital financing activities	2,016,064	(2,185,294)	(169,230)	(658,721)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>				
Interest received from investment pool	433,346	441,471	874,817	1,225,122
Net cash provided by investing activities	433,346	441,471	874,817	1,225,122
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,268,858	(1,209,060)	59,798	2,309,910
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	16,363,290	12,376,048	26,429,428	26,429,428
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ 17,632,148	\$ 11,166,988	\$ 26,489,226	\$ 28,739,338
<b>NON-CASH TRANSACTIONS</b>				
Fund 5810 (Airport): Federal Grants of \$350,739 were applied to the purchase of two snow plow trucks. These assets were recorded on the fixed asset system at full value, the net effect of this non-cash transaction is zero.				
Fund 5920 (Wastewater): The \$13,750,000 bond was refunded in 1996, the proceeds going directly to the bonding agent. A new bond for the same amount was entered into in 1996. The net effect of this non cash transaction is zero.				

The accompanying notes are an integral part of this statement.

County of Muskegon  
NOTES TO COMBINED FINANCIAL STATEMENTS  
December 31, 1996

**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, 1996

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. In accordance with GASB 20, Paragraph 7, Muskegon County has elected not to apply FASB pronouncements issued after November 30, 1989, in relation to proprietary fund activities.

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 1996 include property taxes levied on December 1, 1994, and collected in early 1995. The "1996 property taxes" levied on December 1, 1996, became a lien on that date and will be collected principally in early 1997. These taxes have been recorded as a receivable and as deferred revenue at December 31, 1996, since they are not available to fund expenditures until 1997. 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, 1996

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 \$5,229,330 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>\$10,856</u>
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Special Revenue

Emergency Services	\$ 13,646
Park Fund	178,107
Friend of the Court	39,729

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1996

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

Special Revenue - continued

Accommodations Tax	20,965
Michigan Enforcement Team (WMET)	9,480
TNT Drug	17,237
Prosecutor Drug Fund	4,904
Silent Observer	169
Library	24,631
Crime Victims' Rights	4,746
EDC Loan Revolving	266,628
Dynatorque Loan	395,944
Cherry Hill Loan	32,978
Rambusch-Fuchs CDBG Grant	3,549
Child Care Facility	11,941
Victim Restitution	26,660
Community Mental Health	213,558
Mental Health Building	47,973
John R. Campbell Building	3,116
	<u>\$1,315,961</u>

Debt Service

Designated for debt service	\$2,731,875
	<u>\$2,731,875</u>

Capital Projects

Capital improvements designated for arts and sports complex	\$13,342,345
Capital improvements designated for Heritage Landing	628
Capital improvements designated for drain projects	224,456
Capital improvements designated for water and sewer projects	160,553
	<u>\$13,727,982</u>

Enterprise

Reserved for cell closure	\$5,013,211
Reserved for debt service	1,632,933
	<u>\$6,646,144</u>

Internal Service

Reserved for equipment purchases	\$2,082,794
Designated for insurance future costs	4,082,199
	<u>\$6,164,993</u>

Trust and Agency

Designated for perpetual care	
Cemetery Trust Endowment	\$30,912
Medical Care Facility Endowment	68,965
	<u>\$ 99,877</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, 1996 and 1995, the status of contributions in aid of construction is as follows:

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1996

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	\$26,126	\$7,992,740	\$3,567,257
Current year contributions	-	2,374,437	262,460
(Retirements) - transfers - net	(26,126)	-	-
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	-	(223,980)	(364,630)
Contributions in aid of construction at end of year	<u>\$ -0-</u>	<u>\$10,143,197</u>	<u>\$3,465,087</u>

	Muskegon County Wastewater Management System (5920)	Total 1996	Total 1995
Contributions in aid of construction at beginning of year	\$52,375,290	\$63,961,413	\$62,383,943
Current year contributions	-	2,636,897	3,441,414
(Retirements) - transfers - net	(192,500)	(218,626)	(58,683)
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	(1,125,167)	(1,713,777)	(1,805,261)
Contributions in aid of construction at end of year	<u>\$51,057,623</u>	<u>\$64,665,907</u>	<u>\$63,961,413</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, 1996

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) and Family Independence Agency (FIA) (Fund 2910) are discretely presented to emphasize that they are legally separate from the County. 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 FIA Financial Statement is included in the State of Michigan Financial Report with the rest of the FIA offices and can be obtained from the State of Michigan Family Independence Agency 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. The financial statements also included Department of Social Services Special Revenue Fund as a component unit.
- 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 1995 financial information have been reclassified to conform to the 1996 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 1996, the county's indirect cost rate was 11.3342% 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, 1996

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, 1996, investments consisted of the following:

	<u>Treasury Notes</u>	<u>Investment Funds</u>	<u>Commercial Paper</u>	<u>Total</u>	<u>Market</u>
Pooled Investments	<u>\$15,000,000</u>	<u>\$4,423,880</u>	<u>\$2,500,000</u>	<u>\$21,923,880</u>	<u>\$21,900,460</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. The above amounts will not tie to the combined financial statements because fiscal year end funds are included in the F/S as of their fiscal year end rather than 12/31.

**Deposits:** At year-end, the carrying amount of the county's deposits was \$19,267,866 and the bank balance was \$19,865,828. Of the balances, \$400,000 was covered by federal depository insurance in the County's name. The remaining \$19,465,828 is uninsured and uncollateralized.

**Restricted Cash:** At year-end, the restricted cash bank balance was \$235,848. Of this balance, \$100,000 was insured by federal depository insurance. The remaining \$135,848 was uninsured and uncollateralized.

**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, 1996

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 securities held by the county, or its agent in the county's name. Category 2 includes investments that are uninsured and unregistered, held by the counterparty's trust department or 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 1	Category 2	Category 3	Carrying Amount	Market
U.S. Treasury Notes	\$15,000,000	\$ -	\$ -	\$15,000,000	\$14,976,580
Commercial Paper	<u>2,500,000</u>	<u>-</u>	<u>260,000</u>	<u>2,760,000</u>	<u>2,760,000</u>
	<u>\$17,500,000</u>	<u>\$ -</u>	<u>\$260,000</u>	<u>\$17,760,000</u>	<u>\$17,736,580</u>
Municipal sweep account				4,423,880	4,423,880
Investment held by third party for deferred comp plans				14,939,107	14,939,107
Government Investment Account				<u>235,848</u>	<u>235,848</u>
Total Investments				<u>\$37,358,835</u>	<u>\$37,358,835</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, 1996 are summarized as follows:

	Proprietary Funds	General Fixed Asset Account Group	Total
In-service			
Land	\$11,758,585	\$1,975,429	\$13,734,014
Land improvements	15,267,881	592,553	15,860,434
Lagoons	9,517,671	-	9,517,671
Buildings and improvements	17,782,765	23,647,918	41,430,683
Machinery and equipment	17,632,986	7,706,161	25,339,147
Wastewater collection and distribution system	61,136,962	-	61,136,962
Capitalized interest and engineering	<u>7,429,101</u>	<u>-</u>	<u>7,429,101</u>
	<u>140,525,951</u>	<u>33,922,061</u>	<u>174,448,012</u>
Less accumulated depreciation	<u>(41,674,122)</u>	<u>-</u>	<u>(41,674,122)</u>
	<u>98,851,829</u>	<u>33,922,061</u>	<u>132,773,890</u>
Construction in progress	<u>8,080,565</u>	<u>1,297,475</u>	<u>9,378,040</u>
	<u>\$106,932,394</u>	<u>\$35,219,536</u>	<u>\$142,151,930</u>

The following table summarizes the changes in the components of the general fixed assets account group for the year ended December 31, 1996:

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

NOTE 5 - PROPERTY AND EQUIPMENT - Continued

	Balance January 1, 1996	Additions and Adjustments	Retirements and Adjustments	Balance December 31, 1996
Land	\$1,975,429	\$ -	\$ -	\$1,975,429
Land improvements	591,623	930	-	592,553
Buildings and improvements	23,425,202	222,716	-	23,647,918
Equipment	6,980,897	1,020,088	294,824	7,706,161
Construction in progress	<u>1,297,475</u>	<u>-</u>	<u>-</u>	<u>1,297,475</u>
	<u>\$34,270,626</u>	<u>\$1,243,734</u>	<u>\$294,824</u>	<u>\$35,219,536</u>

General fixed assets at December 31, 1996 are utilized in the following functions:

Legislative	\$5,650
Judicial	1,192,231
General county government	5,311,660
Public safety	3,860,039
Health	12,588,207
Welfare	5,657,552
Culture	812,735
Recreation	1,835,262
Convention center	2,658,725
Construction in progress	<u>1,297,475</u>
	<u>\$35,219,536</u>

NOTE 6 - LONG-TERM DEBT

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

	Balance January 1, 1996	Borrowings (payments)	Balance December 31, 1996
<b>General Long-Term Debt Account Group</b>			
<b>Special Assessment Debt with Governmental Commitment</b>			
Series II - payable in annual installments of \$100,000 through 2004 with interest from 6% to 7.4% (8713)	\$ 900,000	\$(100,000)	\$ 800,000
Series III - payable in annual installments of \$75,000 through 1997 with interest at 7.25% (8714)	150,000	(75,000)	75,000
Egelston Township Extension Bonds - payable in increasing annual installments ranging from \$125,000 in 1996 to \$125,000 in 2000 with interest from 5% to 6.1% (8832)	625,000	(125,000)	500,000
Muskegon Township Extension Bonds - payable in increasing annual installments ranging from \$600,000 in 1996 to \$600,000 in 2002 with interest from 5% to 7% (8833)	4,200,000	(600,000)	3,600,000

County of Muskegon  
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
December 31, 1996

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 1996 to \$150,000 in 2004 with interest from 6% to 6.4% (8834)	\$1,325,000	(\$125,000)	\$1,200,000
Muskegon County Water Supply System No. 1 Bonds - payable in increasing annual installments ranging from \$275,000 in 1996 to \$300,000 in 2003 with interest from 5% to 6% (8711)	2,400,000	(300,000)	2,100,000
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)	100,000	(100,000)	-
Northside Water Project Bonds - payable in increasing annual installments ranging from \$20,000 in 1996 to \$40,000 in 2021 with interest at 5% (8719)	920,000	(20,000)	900,000
Quality of Life Project Bond-payable in increasing annual installments ranging from \$225,000 in 1998 to \$1,525,000 in 2016 with interest from 5.375% to 7.2% (4110)	-	16,000,000	16,000,000

Other Debt

Muskegon County Building Authority - Convention Center (Refunded) - payable in increasing annual installments ranging from \$200,000 in 1996 to \$250,000 in 2003 with interest from 5.00% to 6.20% (3100)	1,800,000	(200,000)	1,600,000
Muskegon County Mental Health Center Bonds - payable in increasing annual installments ranging from \$185,000 in 1996 to \$210,000 in 2005 with interest from 6.8% to 7.6% (3141)	2,095,000	(185,000)	1,910,000
Muskegon County Mental Health Center Bonds - payable in increasing annual installments ranging from \$75,000 in 1996 to \$175,000 in 2010 with interest from 5.0% to 10.0% (3142)	1,925,000	(75,000)	1,850,000
Furniture purchase agreement payable in equal monthly installments of \$5,145.81 through May 1996 (2150)	28,489	(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>5,016,826</u>	<u>(2,614,569)</u>	<u>2,402,257</u>
<b>Total General Long-Term Debt Account Group</b>	<b><u>\$21,485,315</u></b>	<b><u>\$14,279,015</u></b>	<b><u>\$35,764,330</u></b>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1996

NOTE 6 - LONG-TERM DEBT - Continued

Enterprise Funds

1989 Muskegon County Wastewater Management System No. 1 Bonds Refunded - payable in increasing annual installments ranging from \$545,000 in 1997 to \$1,650,000 in 2005 with interest from 3.9% to 5.7% (5920)	\$13,750,000	-	\$13,750,000
1992 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$100,000 in 1996 to \$200,000 in 2008 with interest from 4.5% to 6.4% (5920)	2,025,000	(100,000)	1,925,000
1989 Muskegon County Wastewater Management System No. 1 Bonds-payable in 3 annual installments of \$2,000 in 2006, 07, 08 with interest ranging from 5.75% to 10.75% (3912)	6,750,000	(750,000)	6,000,000
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 through December 1998 (5920)	359,689	(120,019)	239,670
Muskegon County Building Authority (County Fairgrounds) - payable in increasing annual installments ranging from \$100,000 in 1996 to \$200,000 in 2009 with interest from 9.5% to 10% (5083)	2,200,000	(100,000)	2,100,000
Muskegon County Airport Terminal - payable in increasing annual installments ranging from \$75,000 in 1996 to \$280,000 in 2013 with interest from 4.75% to 5.625% (5810)	2,925,000	(75,000)	2,850,000
Ten year promissory note payable for building improvements at 6% interest payable in annual installments of \$6,114 including interest through 2000 (5810)	<u>21,170</u>	<u>(4,843)</u>	<u>16,327</u>
<b>Total Enterprise Funds</b>	<b><u>\$28,030,859</u></b>	<b><u>\$ (1,149,862)</u></b>	<b><u>\$26,880,997</u></b>

Internal Service Funds

General Obligation Tax Notes

Delinquent Tax Series

1995-payable in annual installment of \$3,150,000 in 1997 and \$3,100,000 in 1998 with interest ranging from 5.55% to 6.55% (6195)	-	7,750,000 (1,500,000)	6,250,000
1994 - payable in annual installment of \$2,750,000 in 1997, with interest at 6.25% (6194)	5,650,000	(2,900,000)	2,750,000
1993 - payable in annual installment of \$4,400,000 in 1996, with interest from 6.75% to 7.25% (6193)	<u>4,400,000</u>	<u>(4,400,000)</u>	<u>-</u>
<b>Total Internal Service Funds</b>	<b><u>\$10,050,000</u></b>	<b><u>\$(1,050,000)</u></b>	<b><u>\$ 9,000,000</u></b>
<b>Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)</b>	<b><u>\$59,566,174</u></b>	<b><u>\$ 12,079,153</u></b>	<b><u>\$71,645,327</u></b>

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

NOTE 6 - LONG-TERM DEBT - Continued

The total requirement for payment of principal and interest amount to \$71,645,327 and \$29,050,020, respectively, at December 31, 1996 as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Long-Term Debt Account Group</u>
1997-1999	\$9,191,799	\$9,630,050	\$16,692,843
2000-2004	15,520,858	-	15,056,426
2005-2009	12,418,538	-	8,603,755
2010-2014	1,179,063	-	8,776,031
2015-2019	-	-	3,541,986
2019	-	-	84,000
	<u>\$38,310,255</u>	<u>\$9,630,050</u>	<u>\$52,755,042</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 \$541,036 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 (\$16,249,046 at December 31, 1996) 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. In addition, ad valorem taxes can be levied if revenues are not sufficient to cover debt service requirements. In 1995, the voters approved a 16 million General Obligation Bond issued in 1996 for renovation of an arts and sports complex. Millage of .47 mills has been levied for the repayment of the bonds through the last bond payment in the year 2016. The full faith and credit of the county is pledged for repayment of the bonds. 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, 1996

NOTE 6 - LONG-TERM DEBT - Continued

Combined Schedule of Annual Principal Requirements for  
Bonded Debt Outstanding at December 31, 1996

<u>Year</u>	<u>Total Water</u>	<u>Total Sewer</u>	<u>Total General Obligation</u>	<u>Total Delinquent Tax</u>	<u>Totals</u>	<u>Principal Due Every Five Years</u>
1997	\$330,000	\$1,695,000	640,000	\$5,900,000	\$8,565,000	
1998	330,000	2,780,000	920,000	3,100,000	7,130,000	
1999	330,000	2,700,000	1,025,000		4,055,000	
2000	330,000	2,670,000	1,135,000		4,135,000	
2001	330,000	2,515,000	1,195,000		4,040,000	28,000,000
2002	335,000	2,760,000	1,275,000		4,370,000	
2003	335,000	2,145,000	1,335,000		3,815,000	
2004	35,000	2,135,000	1,215,000		3,385,000	
2005	35,000	1,850,000	1,365,000		3,250,000	
2006	35,000	2,200,000	1,240,000		3,475,000	18,268,000
2007	35,000	2,200,000	1,325,000		3,560,000	
2008	35,000	2,200,000	1,435,000		3,670,000	
2009	35,000		1,550,000		1,585,000	
2010	35,000		1,460,000		1,495,000	
2011	35,000		1,425,000		1,460,000	11,770,000
2012	40,000		1,540,000		1,580,000	
2013	40,000		1,680,000		1,720,000	
2014	40,000		1,500,000		1,540,000	
2015	40,000		1,525,000		1,565,000	
2016	40,000		1,525,000		1,565,000	7,970,000
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	200,000
2022	0					
	<u>\$3,000,000</u>	<u>\$27,850,000</u>	<u>\$26,310,000</u>	<u>\$9,000,000</u>	<u>\$66,160,000</u>	<u>\$66,160,000</u>

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

Debt Service Funds Designated for Debt Service	<u>\$2,731,875</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

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1996

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 1996 payroll was \$33,567,134, of which \$32,709,667 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, 1995, the assets were more than the pension benefit obligation by \$391,682, determined as follows:

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

December 31, 1996

NOTE 7 - PENSION PLAN - Continued

Pension Benefit Obligation:		
Retirees and beneficiaries currently receiving benefits		\$19,002,840
Terminated employees not yet receiving benefits		1,925,609
Current employees:		
Accumulated employee contributions including allocated investment income		2,430,734
Employer financed - vested		28,220,173
Employer financed - non-vested		<u>6,611,685</u>
Total Pension Benefit Obligation		\$58,191,041
Net assets available for benefits, at cost (At market: \$68,834,697)		<u>58,582,723</u>
Assets in excess of the pension benefit obligation		<u>\$ 391,682</u>

During the year ended December 31, 1996, the plan experienced a net change of \$3,745,068 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 \$53,691.

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, 1996, 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, 1996, employer contributions totaling, \$490,238 were made in accordance with contribution requirements determined by an actuarial valuation of the plan as of December 31, 1993. Employer contributions represented 2.59% of projected covered payroll (projected payroll is equal to 1.07593 times December 31, 1993, valuation payroll).

The effect of changes in actuarial assumptions or methods affecting the December 31, 1993 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
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
1995	1993	2,451,644	490,328	490,328	17,624,509	12.93	2.59

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 1.07593.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1996

NOTE 7 - PENSION PLAN - Continued

In 1995, an unfunded actuarial accrued liability of \$1,722,169 occurred, representing 6% of the covered payroll of \$29,938,585.

Amortization of Unfunded Actuarial Accrued Liabilities

Unfunded actuarial accrued liabilities are amortized by level percent of payroll contributions over a 30-year period. For municipalities that have participated in MERS for under 10 years, the amortization period begins at 40 years and reduces each year until it reaches 30. Active member payroll is assumed to increase 5.0% a year for the purpose of determining the level percent contributions.

Employer contributions of \$5,151,520, representing 17% of covered payroll and employee contributions of \$67,666, representing 2% of payroll were made in 1995 to cover normal cost and to amortize any unfunded actuarial accrued liability.

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)
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)
1995	58,582,723	58,191,041	101	(391,681)	29,474,040	0

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, 1996

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 1996 in the "memorandum only" columns are included only to provide a basis for comparison with 1995 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, 1996 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	\$142,693	\$1,382,774	\$240,615	\$ -	\$846,666
Depreciation and amortization	69,600	415,216	23,421	5,511	461,485
Operating income (loss)	(39,541)	171,123	(109,485)	(6,447)	(894,502)
Operating subsidies	-	-	-	-	63,080
Operating transfers	332,605	100,000	-	-	816,119
Net income (loss)	86,079	649,322	-	(15,582)	(441,626)
Current capital contributions	-	-	-	-	990,451
Property additions	-	26,939	-	-	1,310,479
Property deletions (transfers)	-	590	-	4,455	966,157
Total non-current liabilities	2,555,000	5,058,400	862,304	-	4,257,026
Net working capital	453,280	8,258,832	3,871,084	-	136,361
Total assets	3,145,684	10,228,112	4,203,008	-	16,647,380
Total equity	451,216	5,013,211	-	-	1,223,939

	<u>Muskegon Area Transit System</u>	<u>Northside Water</u>	<u>Wastewater Management System</u>	<u>Total</u>
Operating revenues	\$301,014	\$532,745	\$11,731,665	\$15,178,172
Depreciation and amortization	366,581	-	1,493,887	2,835,701
Operating income (loss)	(1,713,980)	360,228	2,162,491	(70,113)
Operating subsidies	1,240,540	-	-	1,303,620
Operating transfers	-	(144,926)	-	1,103,798
Net income (loss)	(540,188)	267,863	(1,838,687)	(1,832,819)
Current capital contributions	257,656	-	210,599	1,458,706
Property additions	815,367	-	464,225	2,617,010
Property deletions (transfers)	12,969	-	19,271	1,003,442
Total non-current liabilities	-	-	21,814,670	34,547,400
Net working capital	225,537	1,022,232	7,910,149	21,877,475
Total assets	4,099,098	1,056,383	89,728,414	129,108,079
Total equity	185,230	1,022,232	15,282,156	23,177,984

NOTE 10 - LEASES

The county leases certain office space and equipment under operating leases, which expire on various dates through 1996, with aggregate minimum monthly rentals of \$12,000. Rental expense under operating leases was \$721,276 for the year ended December 31, 1996.

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

**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, 1996 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Fund</u>	<u>Interfund Payable</u>
General Fund (1010)	\$5,073,264	Co-Op Reimb. Pros. (1150)	\$43,883
		Marine Safety (1200)	91,718
		Sheriff Road Patrol (1210)	42,215
		Copsahead (1220)	13,205
		Friend of the Court (2150)	638,524
		Health Department (2210)	797,792
		Parks Development (2411)	17,875
		Community Corrections ( 2640)	122,541
		JTPA-Adult (2740)	227,003
		JTPA-Youth (2741)	38,251
		SYETP (2742)	154,096
		Workfirst (2751)	76,820
		School to Work (2753)	66,609
		Communities First (2755)	41,613
		Family Center (2756)	93,263
		Family Center Summer Prog. (2757)	64
		Children's Justice Act (2810)	4,574
		Juvenile Court CASA Program (2820)	141
		Briggs & Stratton CDBG (2875)	23,757
		Remonumentation Program (2890)	3,497
		Brookhaven Med. Care Facil. (2900)	1,046,630
		Veterans Trust (2940)	1,653
		Henry Street Building (2972)	42,398
		Older Worker's Program (2992)	24,819
		Convention Center Debt (3100)	33
		Quality of Life Construction (4110)	291,684
		Dalton Township Sewer (4650)	374
		Muskegon County Airport (5810)	730,953
		Muskegon Area Transit (5880)	320,760
		Whitehall Twpship. Sewer Proj. (8840)	116,519
	<u>\$5,073,264</u>		<u>\$5,073,264</u>

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

a) Individual fund interfund receivable and payable balances - Continued  
 were:

Fund	Interfund Receivable	Fund	Interfund Payable
<b><u>Special Revenue Funds</u></b>			
Health (2210)	1,069,212	General (1010)	2,000,002
Comm. Mental Hlth. (2210)	680,647	Communities First (2755)	8,098
Alt. Intermediate Svcs. (2221)	105,599	Public Improvement (4930)	19,089
Community Corrections (2640)	62,193	Solid Waste Mgmt. (5710)	33
JTPA-Adult (2740)	46,361	Equipment Revolving (6660)	3,489
SYETP (2742)	100,000	Insurance (6770)	232
Juvenile Ct.-CASA (2820)	7,742		
Child Care Facility (2920)	480	Fiscal Year Differences	
John R. Campbell Bldg. (2971)	19,089		
Henry St. Building (2972)	44,685	JTPA-Adult (2740)	4,585
		JTPA-Youth (2741)	100,000
		Juvenile Ct.-CASA Program (2820)	<u>480</u>
	<u>\$2,136,008</u>		<u>\$2,136,008</u>
<b><u>Enterprise</u></b>			
Fly Ash Program (5711)	<u>1,300,000</u>	Msk Twpship Sthsd Water Proj. (8844)	<u>1,300,000</u>
	<u>1,300,000</u>		<u>1,300,000</u>
		Fiscal Year Differences	
<b><u>Trust and Agency</u></b>			
Central Dispatch (7708)	<u>1,024</u>	Muskegon Co. Wastewater Mgmt. (5920)	<u>1,024</u>
	<u>1,024</u>		<u>1,024</u>
	<u>\$8,510,296</u>		<u>\$8,510,296</u>

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

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

<u>Fund</u>	<u>Operating transfers in</u>	<u>Operating transfers out</u>
General (1010)	\$2,550	\$6,081,193
Co-Op Reimb. Pros. (1150)	61,931	
Emergency Services (1190)	148,081	
Marine Safety (1200)	35,617	
Parks (2080)	69,360	102,068
Friend of the Court (2150)	31,352	
Health Department (2210)	955,261	
Community Mental Health (2220)	690,201	
Alternative Intermediate Services (2221)	103,782	
Accommodations Tax (2300)		98,150
Parks Development (2411)	102,068	
Community Corrections (2640)	90,114	
Law Library (2610)	55,635	
Prosecutor Drug Fund (2672)		2,550
Library (2710)	564,419	
Juvenile Court-CASA Program (2820)	32,506	
Remonumentation Program (2890)	7,746	
Brookhaven Medical Care Facility (2900)	335,368	
Social Services (2910)	5,842	
Child Care (2920)	1,867,504	
Muskegon County EDC (2960)	965	
Henry Street Building (2972)	41,196	
Water and Sewer Debt (3650)	44,926	
Convention Center Debt (3100)	298,150	
Fairgrounds Operations (5082)	332,605	
Solid Waste Management (5710)	100,000	
Fly Ash (5711)		
Muskegon County Airport (5810)	816,119	
Northside Water O & M (5910)		144,926
Delinquent Tax Revolving (6193)		532,605
Drain Projects (8010)	46,392	
Fiscal Year Differences		
Co-Op Reimb. Pros. (1150)		9,566
Friend of the Court (2150)		
Health Department (2210)		1,650
Health Department (2210)	146,558	
Community Mental Health (2220)	3,411	
Community Corrections (2640)		27,921
Henry Street Building (2972)	10,970	
	<u>\$7,000,629</u>	<u>\$7,000,629</u>

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

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	\$1,027,655	\$1,071,302
District Court	1,952,150	2,008,198
Cobo Hall Tax	86,018	88,509
State Probation	29,511	31,602
Diversion Program	79,546	95,808
CASA	0	145
Grand Jury	0	7
Administration	712,295	732,271
Elections	122,880	149,294
Clerk	245,044	248,895
Circuit Court Records	179,419	188,239
Prosecutor	1,266,841	1,278,667
Register of Deeds	267,888	270,027
Shady Grove Cemetery	3,668	5,895
Maintenance	704,174	717,023
Building Security	35,944	36,450
Harris Building	36,024	37,748
Heritage Landing	44,697	68,540
Union Depot	37,496	69,203
Print Shop	114,020	122,381
Health	86,215	93,615
State Institutions	168,465	349,556
Park Fund (2080)	315,712	318,138
Law Library (2610)	50,324	62,135
WMET (2670)	11,043	11,096
Prosecutor Drug Fund (2672)	2,530	3,534
JTPA-Youth (2741)	254,603	324,855
Children's Justice Act (2810)	67,600	75,194
Dynatorque Loan (2870)	200	872
Remonumentation Program (2890)	51,731	55,869
Brookhaven Med. Care Facil. (2900)	21,401,291	21,907,764
Child Care Fund (2920)	2,618,795	2,864,492
Muskegon County Future Fund (2961)	42,816	56,844
Henry St. Building (2972)	31,794	41,896
Victim Restitution (2980)	14,000	20,192

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, 1996

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

d) Individual fund advances to and from other funds. Such balances At December 31, 1996 were:

<u>Fund</u>	<u>Advances to other funds</u>	<u>Advances from other funds</u>
General Fund (1010)		
Drain Revolving (6010)	21,500	
Central Stores (6330)	30,000	
Equipment Revolving (6660)	567,118	
Fairground Operations (5082)		555,000
Solid Waste Management (5710)	307,160	
Muskegon County Airport (5810)		1,487,025
Drain Revolving (6010)		21,500
Delinquent Tax Revolving (6193)	555,000	
Central Stores (6330)		30,000
Equipment Revolving (6660)		567,118
Equipment Revolving (6660)		307,160
Insurance (6770)	<u>1,487,025</u>	
	<u>\$2,967,803</u>	<u>\$2,967,803</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

December 31, 1996

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, 1996.

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>1995</u>	<u>1996</u>
Balanced Funds	\$1,523,235	\$2,085,728
Bond Funds	636,183	607,925
Stock Funds	3,060,146	4,649,153
Guaranteed Funds	6,996,859	7,227,200
Index Funds	312,155	113,058
Cash Management Funds	230,936	256,043
Total Funds Invested	<u>\$12,759,514</u>	<u>\$14,939,107</u>

Total contributions for the year ended December 31, 1996 were \$1,433,562 with investment earnings totaling \$1,479,515. Management fees were \$61,860, while disbursement for withdrawals and monthly disbursements totaled \$671,624.

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 255 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 trust fund has been established and funded for the continued payment of these benefits for retirees. During the year, expenditures of \$869,871 were recognized for post-retirement health care.

NOTE 14 - STATE MEDICAID TRANSFER

During 1996, the State of Michigan transferred approximately \$12,700,000 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, 1996

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 designation for catastrophic losses with the exception of Brookhaven Workers' Compensation claims which are funded directly by the department on actual claims paid. The designated amount at December 31, 1996 was \$4,082,199 and is reported as a designation of the self-insurance fund balance. The claim's liability of \$2,663,456 reported in the fund at December 31, 1996 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 1995 and 1996 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>
1995	\$2,067,502	\$609,823	(\$403,404)	\$2,273,921
1996	2,273,921	1,477,856	(1,088,321)	2,663,456

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, 1996, represents the cumulative amount reported to date based on the use of 35 percent of the estimated capacity of the landfills. The remaining life of the landfill is estimated to be 18 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 1996. 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, 1996. 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, 1996

NOTE 17-REFUNDED BONDS

On May 24, 1996, the County issued \$13.75 million in Limited Tax General Obligation bonds with an average interest rate of 4.3% to advance refund \$13.75 million of outstanding 1989 series bonds with an average interest rate of 8.33%, leaving \$6.75 million of the old issue outstanding. The net proceeds of \$13.6 million (after payment of \$.2 million in underwriting fees, insurance and other issuance costs) plus an additional \$.4 million from available debt funds were deposited with an escrow agent in an irrevocable trust to call on July 1, 1996 \$13.75 million of the 1989 series bonds plus \$.3 million in premiums. As a result, \$13.75 million of the 1989 series bonds are defeased and the liability for these bonds has been removed for the county books.

Although the advance refunding resulted in a \$.4 million accounting loss for the year ended December 31, 1996, the County in effect reduced its aggregate debt service payments by \$1.1 million over the next 9 years and obtained an economic gain (difference between the present values of the old and new debt service payments) of \$.9 million.

NOTE 18 - 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 \$6,499,683 and the bank balance was \$6,517,071. Of the bank balance, \$200,000 was covered by federal depository insurance and \$6,317,071 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.

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, 1996

NOTE 18-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.

(c) FIXED ASSETS

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

	Balance January 1 <u>1996</u>	<u>Additions</u>	<u>Retirements</u>	Balance December 31 <u>1996</u>
Land and improvements	\$958,529	\$6,675	\$ -	\$965,204
Buildings	4,137,685	21,718	-	4,159,403
Yard and storage equip.	208,046	-	-	208,046
Road equipment	6,267,816	490,625	922,827	5,835,614
Shop equipment	243,277	5,825	2,380	246,722
Office equipment	417,139	4,551	52,595	369,095
Engineering equipment	<u>189,353</u>	<u>7,207</u>	<u>9,529</u>	<u>187,091</u>
Total Gen. Fixed Assets	12,421,845	536,661	987,331	11,971,175
Accumulated depreciation				
Buildings	1,496,937	136,714	-	1,633,651
Yard and storage equip.	169,152	4,910	-	174,062
Road equipment	5,172,237	487,612	922,766	4,737,083
Shop equipment	177,379	12,998	2,380	187,997
Office equipment	212,804	32,005	51,098	193,711
Engineering equipment	<u>110,484</u>	<u>11,823</u>	<u>9,529</u>	<u>112,778</u>
Total accumulated depre.	<u>7,338,993</u>	<u>686,062</u>	<u>985,773</u>	<u>7,039,282</u>
Net prop., plant & equip.	<u>\$5,082,852</u>	<u>\$ (149,401)</u>	<u>\$1,558</u>	<u>\$4,931,893</u>

County of Muskegon  
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED  
 December 31, 1996

NOTE 18 - DISCRETE ENTITY NOTES - CONTINUED

(d) LONG-TERM DEBT

Long-term debt consisted of the following as of December 31, 1996:

Special loan program-1983	\$475,468
Special loan program-1984	79,212
Special loan program-1985	<u>287,226</u>
	<u>\$841,906</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, 1996, including interest payments of \$168,439, follow:

<u>Years Ending December 31</u>	<u>Special Loan Programs</u>
1997	337,011
1998	336,582
1999	<u>336,752</u>
	<u>\$1,010,345</u>

A summary of general long-term debt account group transactions for the year ended December 31, 1996 follows:

Balance at January 1, 1996	\$1,072,236
Repayments	<u>(230,330)</u>
Balance at December 31, 1996	<u>\$841,906</u>

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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, 1996

	1996		Variance favorable (unfavorable)	1995 Actual
	Budget	Actual		
<b>Legislative</b>				
Personal services	\$ 210,268	\$ 207,766	\$ 2,502	\$ 197,245
Supplies	7,250	6,386	864	6,755
Other services and charges	50,781	30,508	20,273	44,674
Capital outlay	-	-	-	-
	<u>268,299</u>	<u>244,660</u>	<u>23,639</u>	<u>248,674</u>
<b>Judicial</b>				
Personal services	3,945,803	3,953,403	(7,600)	3,753,424
Supplies	169,488	187,852	(18,364)	160,326
Other services and charges	1,221,166	1,262,152	(40,986)	1,158,773
Capital outlay	15,785	20,999	(5,214)	2,581
	<u>5,352,242</u>	<u>5,424,406</u>	<u>(72,164)</u>	<u>5,075,104</u>
<b>General government</b>				
Personal services	5,390,129	5,380,356	9,773	4,813,807
Supplies	379,616	412,163	(32,547)	285,755
Other services and charges	2,203,749	2,154,897	48,852	1,775,191
Capital outlay	79,612	41,224	38,388	155,889
	<u>8,053,106</u>	<u>7,988,640</u>	<u>64,466</u>	<u>7,030,642</u>
<b>Public safety</b>				
Personal services	4,963,295	4,928,206	35,089	4,763,506
Supplies	532,250	535,872	(3,622)	483,757
Other services and charges	786,526	715,464	71,062	678,646
Capital outlay	7,050	4,791	2,259	65,074
	<u>6,289,121</u>	<u>6,184,333</u>	<u>104,788</u>	<u>5,990,983</u>
<b>Health</b>				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	254,680	443,171	(188,491)	409,790
Capital outlay	-	-	-	-
	<u>\$ 254,680</u>	<u>\$ 443,171</u>	<u>(\$ 188,491)</u>	<u>\$ 409,790</u>

County of Muskegon  
General Fund

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

Year ended December 31, 1996

	1996			1995 Actual
	Budget	Actual	Variance favorable (unfavorable)	Actual
<b>Welfare</b>				
Personal services	\$ -	\$ -	\$ -	\$ -
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Culture</b>				
Personal services	69,169	68,199	970	66,977
Supplies	14,240	13,495	745	13,465
Other services and charges	71,320	67,154	4,166	67,363
Capital outlay	-	-	-	-
	<u>154,729</u>	<u>148,848</u>	<u>5,881</u>	<u>147,805</u>
<b>Recreation</b>				
Personal services	-	-	-	-
Supplies	-	-	-	-
Other services and charges	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other</b>				
Personal services	35,000	-	35,000	60,563
Supplies	-	-	-	-
Other services and charges	169,060	151,071	17,989	203,964
Capital outlay	-	-	-	-
	<u>204,060</u>	<u>151,071</u>	<u>52,989</u>	<u>264,527</u>
	<u>\$ 20,576,237</u>	<u>\$ 20,585,129</u>	<u>(\$ 8,892)</u>	<u>\$ 19,167,525</u>

County of Muskegon  
General Fund

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

for the year ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Board of Commissioners	\$ 268,299	\$ 244,660	\$ 23,639
Circuit Ct.	1,027,655	1,071,302	(43,647)
District Ct	1,952,150	2,008,198	(56,048)
Cobo Hall Tax	86,018	88,509	(2,491)
Jury Comm	36,525	31,739	4,786
Probate Ct.	509,144	481,204	27,940
Juvenile Ct.	1,016,893	1,001,984	14,909
State Probation	29,511	31,602	(2,091)
Diversion Program	79,546	95,808	(16,262)
Casa	0	145	(145)
Grand Jury	0	7	(7)
Public defender	614,800	613,908	892
Administration	712,295	732,271	(19,976)
Elections	122,880	149,294	(26,414)
Accounting	374,298	372,381	1,917
Corp Counsel	160,002	156,420	3,582
Clerk	245,044	248,895	(3,851)
Circuit Court Records	179,419	188,239	(8,820)
Equalization	728,445	727,482	963
Personnel	318,589	317,134	1,455
Prosecutor	1,266,841	1,278,667	(11,826)
Purchasing	181,557	181,484	73
Register of Deeds	267,888	270,027	(2,139)
Treasurer	474,119	468,517	5,602
Shady Grove Cemetary	3,668	5,895	(2,227)
Maintenance	704,174	717,023	(12,849)
Building Security	35,944	36,450	(506)

County of Muskegon  
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) - by Department  
(Continued)  
for the year ended December 31, 1996

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Harris Building	36,024	37,748	(1,724)
Jail Building	185,795	178,801	6,994
Heritage Landing	44,697	68,540	(23,843)
Union Depot	37,496	69,203	(31,707)
Drain	151,760	145,416	6,344
Plat Board	2,139	1,143	996
Gypsy Moth	140,145	129,485	10,660
Print Shop	114,020	122,381	(8,361)
Equipment Pool	23,841	21,705	2,136
DPW	173,815	158,606	15,209
Data Processing	1,268,584	1,105,806	162,778
Insurance	99,627	99,627	0
Sheriff	6,279,221	6,174,639	104,582
Training	9,900	9,694	206
Health	86,215	93,615	(7,400)
State Institutions	168,465	349,556	(181,091)
Veterans Burial	0	0	0
Co-op Ext	154,729	148,848	5,881
Wage Payoffs	35,000	(14,873)	49,873
Contributions	169,060	165,944	3,116
	<u>\$ 20,576,237</u>	<u>\$ 20,585,129</u>	<u>(\$ 8,892)</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.

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.

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, 1981.

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.

No Wrong Door (2730)--to account for state grant monies to be used for an implementation grant that will establish a workforce development board.

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 state grant monies targeted towards an in-house training program for hourly employees at Howmet Whitehall Casting.

Briggs & Stratton 107A (2749)--to account for state grant monies targeted towards a training program for employes at Briggs & Stratton due to an increasing change in technology.

Economic Development Job Training (2750)--to account for state grant monies to expand educational opportunities, encourage the creation of new jobs, retain existing workers in a changing workplace and strengthen the State of Michigan's economic base.

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.

Family Center (2756)--to account for state grant monies with the overall mission to move participants of the Family Center from some form of public assistance into economic self-sufficiency.

Family Center Summer Program (2757)--to account for state grant monies for a pre-school readiness program for youth of pre-school age and their families in the City of Muskegon's Angell Neighborhood.

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.

Children's Justice Act (2810)--to account for federal grant monies to children under the age of eighteen (18), who have been petitioned into the Muskegon Probate Court on allegations of neglect/abuse.

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.

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.

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

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.

Child Care Fund (2920)--to account for state grant monies and county appropriations to aid children who need to be placed outside their homes, supporting a centralized care facility for children and the support of foster children in foster care 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.

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.

Muskegon County Future Fund (2961)--to account for contributions from private sources to encourage investment in the Muskegon community for the purpose of lessening the burden of government and for improvement of parks and recreation, environment, infrastructure, race relations and image.

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, 1996

ASSETS	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Copsahead (1220)	Park Fund (2080)	Friend of the Court (2150)	Accommodations Tax (2300)
Cash and cash equivalents	\$ -	\$ 11,012	\$ -	\$ -	\$ 174,160	\$ -	\$ 44,039
Receivables							
Accounts	-	-	-	5,118	-	640	23,338
Intergovernmental	51,837	8,511	93,628	9,067	-	722,067	-
Accrued interest	-	-	-	-	6,807	-	1,715
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 51,837</u>	<u>\$ 19,523</u>	<u>\$ 93,628</u>	<u>\$ 14,185</u>	<u>\$ 180,967</u>	<u>\$ 722,707</u>	<u>\$ 69,092</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 2,289	\$ 1,931	\$ -	\$ -	\$ 628	\$ 10,710	\$ 44,021
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	5,664	2,531	1,910	980	2,232	33,744	770
Due to other funds	43,884	-	91,718	13,205	-	638,524	-
Deferred revenue	-	1,415	-	-	-	-	3,336
	<u>51,837</u>	<u>5,877</u>	<u>93,628</u>	<u>14,185</u>	<u>2,860</u>	<u>682,978</u>	<u>48,127</u>
Fund balance (deficit)	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	-	13,646	-	-	178,107	39,729	20,965
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>-</u>	<u>13,646</u>	<u>-</u>	<u>-</u>	<u>178,107</u>	<u>39,729</u>	<u>20,965</u>
	<u>\$ 51,837</u>	<u>\$ 19,523</u>	<u>\$ 93,628</u>	<u>\$ 14,185</u>	<u>\$ 180,967</u>	<u>\$ 722,707</u>	<u>\$ 69,092</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

ASSETS	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabili- zation (2570)	Law Library (2610)	WMET (2670)	TNT Drug (2671)
Cash and cash equivalents	-	\$ 33,867	-	\$ 1,000,000	-	\$ 4,982	\$ 17,356
Receivables	-	-	-	-	-	-	-
Accounts	-	-	-	-	-	4,563	-
Intergovernmental	19,158	-	-	-	-	-	-
Accrued interest	-	1,079	-	-	-	-	376
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 19,158</u>	<u>\$ 34,946</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 9,545</u>	<u>\$ 17,732</u>
	\$ 1,283	-	-	-	-	\$ 65	\$ 495
	-	-	-	-	-	-	-
	17,875	-	-	-	-	-	-
	-	-	-	-	-	-	-
	<u>19,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65</u>	<u>495</u>
	-	-	-	-	-	-	-
	-	-	-	-	-	9,480	17,237
	-	34,946	-	1,000,000	-	-	-
	-	<u>34,946</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>9,480</u>	<u>17,237</u>
	<u>\$ 19,158</u>	<u>\$ 34,946</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 9,545</u>	<u>\$ 17,732</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	-	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>19,158</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>65</u>	<u>495</u>
Fund balance (deficit)	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	9,480	17,237
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	34,946	-	1,000,000	-	-	-
	-	<u>34,946</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>9,480</u>	<u>17,237</u>
	<u>\$ 19,158</u>	<u>\$ 34,946</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 9,545</u>	<u>\$ 17,732</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

ASSETS	Prosecutor Drug Fund (2672)	Silent Observer (2673)	Library (2710)	Communities First (2755)	Family Center (2756)	Crime Victims' Rights (2800)	Childrens Justice Act (2810)
Cash and cash equivalents	\$ 5,162	\$ 169	\$ 36,787	\$ -	\$ -	\$ 168	\$ -
Receivables	-	-	-	-	-	-	-
Accounts	-	-	8,937	-	-	-	-
Intergovernmental	-	-	12,354	48,601	114,114	8,565	21,422
Accrued interest	-	-	-	476	1,104	-	-
Other	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 5,162</u>	<u>\$ 169</u>	<u>\$ 58,078</u>	<u>\$ 49,077</u>	<u>\$ 115,218</u>	<u>\$ 8,733</u>	<u>\$ 21,422</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 258	\$ -	\$ 16,201	\$ 3,589	\$ 21,955	\$ 1,870	\$ 16,848
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	17,246	-	-	2,117	-
Due to other funds	-	-	-	45,488	93,263	-	4,574
Deferred revenue	-	-	-	-	-	-	-
	<u>258</u>	<u>-</u>	<u>33,447</u>	<u>49,077</u>	<u>115,218</u>	<u>3,987</u>	<u>21,422</u>
Fund balance (deficit)	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved	4,904	169	24,631	-	-	4,746	-
Designated for programs	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>4,904</u>	<u>169</u>	<u>24,631</u>	<u>-</u>	<u>-</u>	<u>4,746</u>	<u>-</u>
	<u>\$ 5,162</u>	<u>\$ 169</u>	<u>\$ 58,078</u>	<u>\$ 49,077</u>	<u>\$ 115,218</u>	<u>\$ 8,733</u>	<u>\$ 21,422</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

ASSETS	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDGGB Grant (2873)	Briggs & Stratton (2875)	Remon- ation Program (2890)	Brookhaven Medical Care Facility (2900)
Cash and cash equivalents	\$ 247,667	\$ 103,684	\$ 31,975	\$ 3,549	\$ -	\$ -	\$ -
Receivables							
Accounts	11,106	289,000	-	-	-	-	-
Intergovernmental	-	-	-	-	23,757	33,711	891,402
Accrued interest	7,855	3,260	1,003	-	-	-	3,541
Other	-	-	-	-	-	-	504,540
Prepaid items	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	71,397
	<u>\$ 266,628</u>	<u>\$ 395,944</u>	<u>\$ 32,978</u>	<u>\$ 3,549</u>	<u>\$ 23,757</u>	<u>\$ 33,711</u>	<u>\$ 1,470,880</u>
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,214	\$ 202,528
Accounts Payable	-	-	-	-	-	-	23,071
Intergovernmental payable	-	-	-	-	-	-	198,650
Accrued liabilities	-	-	-	-	-	-	1,046,630
Due to other funds	-	-	-	-	23,757	3,497	-
Deferred revenue	-	-	-	-	-	-	-
	-	-	-	-	23,757	33,711	1,470,879
Fund balance (deficit)							
Reserved for prepaid items	-	-	-	-	-	-	-
Unreserved							
Designated for programs	266,628	395,944	32,978	3,549	-	-	-
Designated for debt	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	1
	<u>266,628</u>	<u>395,944</u>	<u>32,978</u>	<u>3,549</u>	<u>-</u>	<u>-</u>	<u>1</u>
	<u>\$ 266,628</u>	<u>\$ 395,944</u>	<u>\$ 32,978</u>	<u>\$ 3,549</u>	<u>\$ 23,757</u>	<u>\$ 33,711</u>	<u>\$ 1,470,880</u>

LIABILITIES AND FUND BALANCE

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

	Muskegon County				
	Child Care Facility (2920)	Veterans Trust (2940)	Economic Development Commission (2960)	County Future Fund (2961)	
Cash and cash equivalents	\$ 131,092	\$ -	\$ -	\$ 1,768	\$ 26,828
Receivables					
Accounts	20,000				
Intergovernmental	20,691	1,966			
Accrued interest	-				914
Other	-				
Prepaid items					
Due from other funds	480				
Inventory of supplies	-				
	<u>\$ 172,263</u>	<u>\$ 1,966</u>	<u>\$ -</u>	<u>\$ 1,768</u>	<u>\$ 27,742</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 84,908	\$ 312	\$ -	\$ -	\$ 1,082
Intergovernmental payable	33,652				
Accrued liabilities	41,762				
Due to other funds	-	1,654			
Deferred revenue	-				
	<u>160,322</u>	<u>1,966</u>	<u>-</u>	<u>-</u>	<u>1,082</u>
Fund balance (deficit)					
Reserved for prepaid items					
Unreserved	11,941				26,660
Designated for programs	-				
Designated for debt	-				
Undesignated	11,941			1,768	
	<u>\$ 172,263</u>	<u>\$ 1,966</u>	<u>\$ -</u>	<u>\$ 1,768</u>	<u>\$ 27,742</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

	June 30, 1996				
	Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)	Dislocated Workers (2745)	JTPA 8% Coordination (2747)	Howmet 107A (2748)
ASSETS					
Cash and cash equivalents	\$ -	\$ -	\$ 43,622	\$ 1,247	\$ 5,930
Receivables					
Accounts					
Intergovernmental	590,416	262,791	194,448	10,000	-
Accrued interest	-	-	-	-	-
Other	-	-	-	-	-
Prepaid items	-	-	-	-	-
Due from other funds	46,361	-	-	-	-
Inventory of supplies	-	-	-	-	-
	<u>\$ 636,777</u>	<u>\$ 262,791</u>	<u>\$ 238,070</u>	<u>\$ 11,247</u>	<u>\$ 5,930</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 335,516	\$ 123,626	\$ 238,070	\$ 11,247	\$ -
Intergovernmental payable	-	-	-	-	5,930
Accrued liabilities	10,072	914	-	-	-
Due to other funds	291,189	138,251	-	-	-
Deferred revenue	-	-	-	-	-
	<u>636,777</u>	<u>262,791</u>	<u>238,070</u>	<u>11,247</u>	<u>5,930</u>
Fund balance (deficit)					
Reserved for prepaid items	-	-	-	-	-
Unreserved	-	-	-	-	-
Designated for programs	-	-	-	-	-
Designated for debt	-	-	-	-	-
Undesignated	-	-	-	-	-
	<u>\$ 636,777</u>	<u>\$ 262,791</u>	<u>\$ 238,070</u>	<u>\$ 11,247</u>	<u>\$ 5,930</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

		June 30, 1996				
		Briggs & Stratton 107A (2749)	Development Job Training (2750)	Youthbuild (2752)	Economic Juvenile Court CASA Program (2820)	Older Workers Program (2994)
ASSETS						
Cash and cash equivalents		\$ 40,856	\$ 42,800	\$ -	\$ -	\$ -
Receivables		-	-	-	-	-
Accounts		-	-	-	-	-
Intergovernmental		-	-	-	-	24,819
Accrued interest		-	-	-	-	-
Other		-	-	-	-	-
Prepaid items		-	-	-	-	-
Due from other funds		-	-	-	7,742	-
Inventory of supplies		-	-	-	-	-
		<u>\$ 40,856</u>	<u>\$ 42,800</u>	<u>\$ -</u>	<u>\$ 7,742</u>	<u>\$ 24,819</u>

LIABILITIES AND FUND BALANCE

Accounts Payable		\$ -	\$ -	\$ -	\$ 440	\$ -
Intergovernmental payable		40,856	42,800	-	-	-
Accrued liabilities		-	-	-	557	-
Due to other funds		-	-	-	141	24,819
Deferred revenue		-	-	-	-	-
		<u>40,856</u>	<u>42,800</u>	<u>-</u>	<u>1,138</u>	<u>24,819</u>
Fund balance (deficit)		-	-	-	-	-
Reserved for prepaid items		-	-	-	-	-
Unreserved		-	-	-	-	-
Designated for programs		-	-	-	-	-
Designated for debt		-	-	-	-	-
Undesignated		-	-	-	6,604	-
		<u>\$ 40,856</u>	<u>\$ 42,800</u>	<u>\$ -</u>	<u>\$ 7,742</u>	<u>\$ 24,819</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

September 30, 1996

	Sheriff Road Patrol (1210)	Health Department (2210)	Community Mental Health (2220)	Alternative Intermediate Service (2221)	Community Corrections (2640)	No Wrong Door (2730)	SYETP (2742)	Profiling Project (2743)
<b>ASSETS</b>								
Cash and cash equivalents	\$ -	\$ -	\$ 24,691	\$ 63,702	\$ -	\$ -	\$ -	\$ -
Receivables								
Accounts		5,014	3,823,796	2,276,935				
Intergovernmental	55,037	489,745	54,980	-	81,705	6,968	115,928	-
Accrued interest	-	-	63,382	18,884	-	-	-	-
Other	-	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-	-
Due from other funds	-	1,069,212	680,647	105,599	62,193	-	100,000	-
Inventory of supplies	-	-	-	-	-	-	-	-
	<u>\$ 55,037</u>	<u>\$ 1,563,971</u>	<u>\$ 4,647,496</u>	<u>\$ 2,465,120</u>	<u>\$ 143,898</u>	<u>\$ 6,968</u>	<u>\$ 215,928</u>	<u>\$ -</u>
<b>LIABILITIES AND FUND BALANCE</b>								
Accounts Payable	\$ 2,711	\$ 161,386	\$ 2,293,847	\$ 81,079	\$ 14,242	\$ -	\$ 61,716	\$ -
Intergovernmental payable	-	457,968	1,613,570	2,310,683	-	-	-	-
Accrued liabilities	4,711	142,008	516,903	7,089	7,083	-	116	-
Due to other funds	47,615	802,609	9,618	354	122,573	6,968	154,096	-
Deferred revenue	-	-	-	65,915	-	-	-	-
	<u>55,037</u>	<u>1,563,971</u>	<u>4,433,938</u>	<u>2,465,120</u>	<u>143,898</u>	<u>6,968</u>	<u>215,928</u>	<u>-</u>
Fund balance (deficit)	-	-	-	-	-	-	-	-
Reserved for prepaid items	-	-	-	-	-	-	-	-
Unreserved	-	-	213,558	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-	-
Designated for debt	-	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-	-
	<u>\$ 55,037</u>	<u>\$ 1,563,971</u>	<u>\$ 4,647,496</u>	<u>\$ 2,465,120</u>	<u>\$ 143,898</u>	<u>\$ 6,968</u>	<u>\$ 215,928</u>	<u>\$ -</u>

County of Muskegon  
Special Revenue Funds

COMBINING BALANCE SHEET-CONTINUED

		September 30, 1996						Total - All Funds	
		Workfirst (2751)	School To Work (2753)	Family Center Summer Program (2757)	Mental Health Building (2970)	John R. Campbell Building (2971)	Henry Street Building (2972)	1996	1995
<b>ASSETS</b>									
Cash and cash equivalents		\$ -	\$ -	\$ -	\$ 434,213	\$ 29,115	\$ -	\$ 2,560,441	\$ 4,171,573
Receivables		-	-	-	6,331	-	-	6,474,778	5,006,868
Accounts		662,917	180,460	7,499	-	-	-	4,818,564	5,875,623
Intergovernmental		-	-	-	16,542	2,055	-	128,993	73,182
Accrued interest		-	-	-	-	-	-	504,540	-
Other		-	-	-	-	-	-	-	11,634
Prepaid items		-	-	-	-	19,089	44,685	2,136,008	4,882,122
Due from other funds		-	-	-	-	-	-	71,397	55,941
Inventory of supplies		-	-	-	-	-	-	-	-
		<u>\$ 662,917</u>	<u>\$ 180,460</u>	<u>\$ 7,499</u>	<u>\$ 457,086</u>	<u>\$ 50,259</u>	<u>\$ 44,685</u>	<u>\$ 16,694,721</u>	<u>\$ 20,076,943</u>
<b>LIABILITIES AND FUND BALANCE</b>									
Accounts Payable		\$ 534,375	\$ 113,851	\$ 7,499	\$ 95,739	\$ 783	\$ 1,562	\$ 4,518,876	\$ 3,465,253
Intergovernmental payable		-	-	-	-	-	-	4,528,530	5,033,424
Accrued liabilities		1,878	-	-	325	246	725	1,000,233	1,173,845
Due to other funds		126,664	66,609	-	1	-	42,398	3,857,974	6,909,615
Deferred revenue		-	-	-	313,048	46,114	-	429,828	408,338
		<u>662,917</u>	<u>180,460</u>	<u>7,499</u>	<u>409,113</u>	<u>47,143</u>	<u>44,685</u>	<u>14,335,441</u>	<u>16,990,475</u>
Fund balance (deficit)		-	-	-	-	-	-	-	11,634
Reserved for prepaid items		-	-	-	-	-	-	-	-
Unreserved		-	-	-	47,973	3,116	-	1,315,961	2,031,065
Designated for programs		-	-	-	-	-	-	-	-
Designated for debt		-	-	-	-	-	-	-	-
Undesignated		-	-	-	47,973	3,116	-	1,043,319	1,043,769
		<u>\$ 662,917</u>	<u>\$ 180,460</u>	<u>\$ 7,499</u>	<u>\$ 457,086</u>	<u>\$ 50,259</u>	<u>\$ 44,685</u>	<u>\$ 16,694,721</u>	<u>\$ 20,076,943</u>

County of Muskegon  
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE

Year ended December 31, 1996

	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Copsahed (1220)	Park Fund (2080)	Friend of The Court (2150)	Accommo- dations Tax (2300)
Revenues							
Grants							
State	\$ 45,276	-	\$ 115,626	-	-	\$ 713,074	-
Federal	-	-	-	29,354	-	-	-
Federal pass-thru	87,889	36,605	-	-	-	756,729	-
Local units	-	-	-	16,688	-	-	-
Charges for services rendered	-	-	440	-	277,257	266,098	4,116
Contributions from private sources	-	-	-	-	-	-	519,530
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	-	-	-	-	9,486	-	3,256
Other	-	20,240	-	-	202	23,576	-
	133,165	56,845	116,066	46,042	286,945	1,759,477	526,902
Expenditures							
Current operations							
General County government	195,096	-	-	-	-	1,790,100	516,979
Public safety	-	196,300	124,837	46,042	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	294,928	-	-
Capital outlay	-	8,626	26,846	-	23,210	7,244	-
	195,096	204,926	151,683	46,042	318,138	1,797,344	516,979
Revenues over (under) expenditures	(61,931)	(148,081)	(35,617)	-	(31,193)	(37,867)	9,923
Other financing sources (uses)							
Operating transfers in	61,931	148,081	35,617	-	69,360	31,352	-
Operating transfers (out)	-	-	-	-	(102,068)	-	(98,150)
Net operating transfers	61,931	148,081	35,617	-	(32,708)	31,352	(98,150)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	(63,901)	(6,515)	(88,227)
Fund balance at beginning of year	-	13,646	-	-	242,008	46,244	109,192
Equity transfer (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ 13,646	\$ -	\$ -	\$ 178,107	\$ 39,729	\$ 20,965

County of Muskegon  
Special Revenue Funds

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

Year ended December 31, 1996

	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabili- zation (2570)	Law Library (2610)	WMET (2670)	TNT Drug (2671)
Revenues							
Grants							
State	\$ 45,745	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	-	-	103,104	-	-	-	-
Local units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	15,500	-
Fines and forfeitures	-	-	-	-	6,500	-	1,126
Investment income	-	1,567	-	-	-	-	792
Other	-	-	-	-	-	-	840
	45,745	1,567	103,104	-	6,500	15,500	2,758
Expenditures							
Current operations							
General County government	-	-	-	-	-	-	-
Public safety	-	-	-	-	61,649	11,096	11,846
Health	-	-	-	-	-	-	-
Welfare	-	-	103,104	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	30,657	-	-	-	-	-	-
Capital outlay	117,156	-	-	-	-	-	-
	147,813	-	103,104	-	62,135	11,096	11,846
	(102,068)	1,567	-	-	(55,635)	4,404	(9,088)
Revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers in	102,068	-	-	-	55,635	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Net operating transfers	102,068	-	-	-	55,635	-	-
	-	1,567	-	-	-	4,404	(9,088)
	-	33,379	-	1,000,000	-	5,076	26,325
	-	\$ 34,946	\$ -	\$ 1,000,000	\$ -	\$ 9,480	\$ 17,237

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

County of Muskegon  
Special Revenue Funds

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

Year ended December 31, 1996

	Prosecutor Drug Fund (2672)	Silent Observer (2673)	Library (2710)	Communities First (2755)	Family Center (2756)	Crime Victims' Rights (2800)	Childrens Justice Act (2810)
<b>Revenues</b>							
Grants							
State	\$	-	\$ 72,276	\$ 145,429	\$ 114,114	\$ 60,000	\$
Federal			58,357			17,735	75,194
Federal pass-thru							
Local units			110,115	8,016	137,500		
Charges for services rendered			7,983				
Contributions from private sources			16,805				
Fines and forfeitures			300,879				
Investment income				760	1,432		
Other	6,885		8,872				
	<u>6,885</u>		<u>575,287</u>	<u>154,205</u>	<u>253,046</u>	<u>77,735</u>	<u>75,194</u>
<b>Expenditures</b>							
Current operations							
General County government							
Public safety	3,534					71,414	75,194
Health							
Welfare							
Culture			1,122,071	154,205	253,046		
Recreation			22,839				
Capital outlay			1,144,910	154,205	253,046	1,575	
	<u>3,534</u>		<u>1,144,910</u>	<u>154,205</u>	<u>253,046</u>	<u>72,989</u>	<u>75,194</u>
Revenues over (under) expenditures	3,351		(569,623)			4,746	
Other financing sources (uses)							
Operating transfers in							
Operating transfers (out)	(2,550)		564,419				
Net operating transfers	<u>(2,550)</u>		<u>564,419</u>				
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>							
Fund balance at beginning of year	801		(5,204)			4,746	
Equity transfer (to) from other funds	4,103	169	29,835				
Fund balance at end of year	<u>\$ 4,904</u>	<u>\$ 169</u>	<u>\$ 24,631</u>	<u>\$</u>	<u>\$</u>	<u>\$ 4,746</u>	<u>\$</u>

County of Muskegon  
Special Revenue Funds

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

Year ended December 31, 1996

	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDGB Grant (2873)	Briggs & Stratton (2875)	Remonument- ation Program (2890)	Brookhaven Medical Care Facility (2900)
Revenues							
Grants							
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 48,123	\$ -
Federal	-	-	-	-	27,390	-	-
Federal pass-thru	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	21,548,795
Contributions from private sources	-	-	-	-	-	-	3,686
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	14,984	4,844	1,495	-	-	-	4,596
Other	7,068	-	-	-	-	-	15,319
	<u>22,052</u>	<u>4,844</u>	<u>1,495</u>	<u>-</u>	<u>27,390</u>	<u>48,123</u>	<u>21,572,396</u>
Expenditures							
Current operations							
General County government	-	872	269	-	615	-	-
Public safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	21,740,660
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	55,869	-
Recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	26,775	-	167,104
	<u>-</u>	<u>872</u>	<u>269</u>	<u>-</u>	<u>27,390</u>	<u>55,869</u>	<u>21,907,764</u>
	22,052	3,972	1,226	-	-	(7,746)	(335,368)
Revenues over (under) expenditures							
Other financing sources (uses)							
Operating transfers in	-	-	-	-	-	7,746	335,368
Operating transfers (out)	-	-	-	-	-	-	-
Net operating transfers	-	-	-	-	-	7,746	335,368
	<u>22,052</u>	<u>3,972</u>	<u>1,226</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	244,576	391,972	31,752	3,549	-	-	1
Fund balance at beginning of year	-	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 266,628</u>	<u>\$ 395,944</u>	<u>\$ 32,978</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1</u>

REVENUES AND OTHER SOURCES OVER  
(UNDER) EXPENDITURES AND OTHER USES

Fund balance at beginning of year	-
Equity transfer (to) from other funds	1
Fund balance at end of year	\$ 1



County of Muskegon  
Special Revenue Funds

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

	Year ended June 30, 1996					
	Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)	Dislocated Workers (2745)	JTPA 8% Coordination (2747)	Howmet 107A (2748)	
<b>Revenues</b>						
Grants						
State	-	-	-	-	-	\$ 66,075
Federal	-	-	-	-	-	-
Federal pass-thru	1,050,026	324,855	474,485	10,000	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>1,050,026</u>	<u>324,855</u>	<u>474,485</u>	<u>10,000</u>	<u>66,075</u>	<u>66,075</u>
<b>Expenditures</b>						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	1,050,026	324,855	474,485	10,000	66,075	66,075
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>1,050,026</u>	<u>324,855</u>	<u>474,485</u>	<u>10,000</u>	<u>66,075</u>	<u>66,075</u>
Revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Net operating transfers	-	-	-	-	-	-
	<u>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>	<u>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>
Fund balance at beginning of year	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>					

County of Muskegon  
Special Revenue Funds

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

	Year ended June 30, 1996					
	Briggs & Stratton 107A (2749)	Economic Development Job Training (2750)	Youthbuild (2752)	CASA Program (2820)	Juvenile Court (2994)	Older Workers Program (2994)
Revenues						
Grants						
State	\$ 15,350	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	24,047	-
Federal pass-thru	-	-	26,272	-	-	140,318
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	15,350	-	26,272	24,047	-	140,318
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	15,350	-	26,272	-	43,314	140,318
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	15,350	-	26,272	43,314	-	140,318
	-	-	-	(19,267)	-	-
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	-	-	-	15,482	-	-
Operating transfers (out)	-	-	-	-	-	-
Net operating transfers	-	-	-	15,482	-	-
	-	-	-	(3,785)	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	-	-	10,389	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 6,604	\$ -	\$ -

County of Muskegon  
Special Revenue Funds

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

Year ended September 30, 1996

	Sheriff Road Patrol (1210)	Health Department (2210)	Community Mental Health (2220)	Alternative Intermediate Service (2221)	Community Corrections (2640)	No Wrong Door (2730)	SYETP (2742)	Profiling Project (2743)
Revenues								
Grants	\$ 138,059	\$ 1,398,921	\$ 10,330,343	\$ 935,389	\$ 272,447	\$ 21,998	\$ -	\$ -
State	-	-	-	-	-	-	-	-
Federal	-	1,600,559	450,200	-	44,185	-	422,364	47,079
Federal pass-thru	-	-	71,643	71,269	-	-	-	-
Local units	-	220,708	9,743,554	9,170,444	23,397	-	-	-
Charges for services rendered	-	781	4,340	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment income	-	649,114	65,849	15,222	-	-	-	-
Other	-	3,870,083	80,393	-	-	-	-	-
	138,059	3,870,083	20,746,322	10,192,324	340,029	21,998	422,364	47,079
Expenditures								
Current operations								
General County government	-	-	-	-	-	-	-	-
Public safety	138,059	-	-	-	428,039	-	-	-
Health	-	4,804,765	20,807,946	10,203,984	-	-	-	-
Welfare	-	-	-	-	-	21,998	422,364	47,079
Culture	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Capital outlay	-	184,523	577,547	92,122	2,104	-	-	-
	138,059	4,989,288	21,385,493	10,296,106	430,143	21,998	422,364	47,079
Revenues over (under) expenditures	-	(1,119,205)	(639,171)	(103,782)	(90,114)	-	-	-
Other financing sources (uses)								
Operating transfers in	-	955,261	690,201	103,782	90,114	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-
Net operating transfers	-	955,261	690,201	103,782	90,114	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES								
Fund balance at beginning of year	-	(163,944)	51,050	-	-	-	-	-
Equity transfer (to) from other funds	-	163,944	162,528	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 213,558	\$ -	\$ -	\$ -	\$ -	\$ -

County of Muskegon  
Special Revenue Funds

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

Year ended September 30, 1996

	Workfirst (2751)	School To Work (2753)	Family Center Summer Program (2757)	Mental Health Buildings (2970)	John R. Campbell Building (2971)	Henry Street Building (2972)	Total - All Funds
	1996	1996	1996	1996	1996	1996	1996
Revenues							
Grants							
State	\$ 520,978	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 520,978
Federal	-	-	-	-	-	-	-
Federal pass-thru	781,468	195,126	7,499	-	-	-	984,093
Local units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	150,863	-	-	150,863
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Investment income	-	-	-	18,894	2,253	-	21,147
Other	-	-	-	63,579	24,692	700	88,971
	1,302,446	195,126	7,499	233,336	26,945	700	1,866,651
Expenditures							
Current operations							
General County government	-	-	-	-	-	41,896	41,896
Public safety	-	-	-	-	-	-	-
Health	-	-	-	208,152	-	-	208,152
Welfare	1,302,446	195,126	7,499	-	26,945	-	1,731,916
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
	1,302,446	195,126	7,499	208,152	26,945	41,896	1,773,064
Revenues over (under) expenditures	-	-	-	25,184	-	(41,196)	(16,812)
Other financing sources (uses)							
Operating transfers in	-	-	-	-	-	41,196	41,196
Operating transfers (out)	-	-	-	-	-	-	-
Net operating transfers	-	-	-	-	-	41,196	41,196
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES							
Fund balance at beginning of year	-	-	-	25,184	-	-	25,184
Equity transfer (to) from other funds	-	-	-	22,789	3,116	-	28,905
Fund balance at end of year	\$ -	\$ -	\$ -	\$ 47,973	\$ 3,116	\$ -	\$ 51,089

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 49,339	\$ 45,276	(\$ 4,063)	\$ 42,926
Federal pass-thru	95,777	87,889	(7,888)	83,327
Other	-	-	-	-
	<u>145,116</u>	<u>133,165</u>	<u>(11,951)</u>	<u>126,253</u>
Expenditures				
Current operations				
General County government	198,246	195,096	3,150	170,244
Capital outlay	-	-	-	-
	<u>198,246</u>	<u>195,096</u>	<u>3,150</u>	<u>170,244</u>
	(53,130)	(61,931)	(8,801)	(43,991)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	53,130	61,931	8,801	43,991
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>53,130</u>	<u>61,931</u>	<u>8,801</u>	<u>43,991</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	34,888	36,605	1,717	14,292
Other	20,000	20,240	240	5,363
	<u>54,888</u>	<u>56,845</u>	<u>1,957</u>	<u>19,655</u>
Expenditures				
Current operations	208,235	196,300	11,935	159,078
Public safety	9,500	8,626	874	-
Capital outlay	217,735	204,926	12,809	159,078
	<u>(162,847)</u>	<u>(148,081)</u>	<u>14,766</u>	<u>(139,423)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	158,347	148,081	(10,266)	139,424
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>158,347</u>	<u>148,081</u>	<u>(10,266)</u>	<u>139,424</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(4,500)	-	4,500	1
Fund balance (deficit) at beginning of year	13,646	13,646	-	13,645
Fund balance (deficit) at end of year	<u>\$ 9,146</u>	<u>\$ 13,646</u>	<u>\$ 4,500</u>	<u>\$ 13,646</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
<b>Revenues</b>				
Grants				
State	\$ 113,162	\$ 115,626	\$ 2,464	\$ 97,939
Charges for services rendered	428	440	12	474
Other	-	-	-	-
	<u>113,590</u>	<u>116,066</u>	<u>2,476</u>	<u>98,413</u>
<b>Expenditures</b>				
Current operations				
Public safety	126,401	124,837	1,564	121,679
Capital outlay	26,846	26,846	-	8,000
	<u>153,247</u>	<u>151,683</u>	<u>1,564</u>	<u>129,679</u>
Revenues over (under) expenditures	(39,657)	(35,617)	4,040	(31,266)
Other financing sources (uses)				
Operating transfers in	39,657	35,617	(4,040)	31,266
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>39,657</u>	<u>35,617</u>	<u>(4,040)</u>	<u>31,266</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	-
Federal	30,470	29,354	(1,116)	2,558
Local units	20,892	16,688	(4,204)	1,809
Other	-	-	-	-
	<u>51,362</u>	<u>46,042</u>	<u>(5,320)</u>	<u>4,367</u>
Expenditures				
Current operations				
Public safety	48,973	46,042	2,931	4,367
Capital outlay	2,389	-	2,389	-
	<u>51,362</u>	<u>46,042</u>	<u>5,320</u>	<u>4,367</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	275,000	277,257	2,257	291,331
Investment income	7,000	9,486	2,486	7,892
Other	(78)	202	280	3,901
	<u>281,922</u>	<u>286,945</u>	<u>5,023</u>	<u>303,124</u>
Expenditures				
Current operations				
Recreation	297,894	294,928	2,966	264,949
Capital outlay	17,818	23,210	(5,392)	11,535
	<u>315,712</u>	<u>318,138</u>	<u>(2,426)</u>	<u>276,484</u>
Revenues over (under) expenditures	(33,790)	(31,193)	2,597	26,640
Other financing sources (uses)				
Operating transfers in	69,296	69,360	64	83,970
Operating transfers (out)	(107,250)	(102,068)	5,182	(40,391)
Net operating transfers	<u>(37,954)</u>	<u>(32,708)</u>	<u>5,246</u>	<u>43,579</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(71,744)	(63,901)	7,843	70,219
Fund balance (deficit) at beginning of year	242,008	242,008	-	171,789
Fund balance (deficit) at end of year	<u>\$ 170,264</u>	<u>\$ 178,107</u>	<u>\$ 7,843</u>	<u>\$ 242,008</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 817,850	\$ 713,074	(\$ 104,776)	\$ 732,357
Federal pass-thru	863,550	756,729	(106,821)	848,416
Charges for services rendered	189,173	266,098	76,925	228,348
Other	19,290	23,576	4,286	14,654
	<u>1,889,863</u>	<u>1,759,477</u>	<u>(130,386)</u>	<u>1,823,775</u>
Expenditures				
Current operations				
General County government	1,907,468	1,790,100	117,368	1,952,377
Capital outlay	17,737	7,244	10,493	7,354
	<u>1,925,205</u>	<u>1,797,344</u>	<u>127,861</u>	<u>1,959,731</u>
Revenues over (under) expenditures	(35,342)	(37,867)	(2,525)	(135,956)
Other financing sources (uses)				
Operating transfers in	21,788	31,352	9,564	94,975
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>21,788</u>	<u>31,352</u>	<u>9,564</u>	<u>94,975</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(13,554)	(6,515)	7,039	(40,981)
Fund balance (deficit) at beginning of year	46,244	46,244	-	87,225
Fund balance (deficit) at end of year	<u>\$ 32,690</u>	<u>\$ 39,729</u>	<u>\$ 7,039</u>	<u>\$ 46,244</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	-	4,116	4,116	3,094
Contributions from private sources	518,431	519,530	1,099	528,899
Investment income	2,500	3,256	756	8,498
Other	250	-	(250)	-
	<u>521,181</u>	<u>526,902</u>	<u>5,721</u>	<u>540,491</u>
Expenditures				
Current operations				
General County government	521,709	516,979	4,730	463,560
Capital outlay	-	-	-	-
	<u>521,709</u>	<u>516,979</u>	<u>4,730</u>	<u>463,560</u>
Revenues over (under) expenditures	(528)	9,923	10,451	76,931
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	(102,871)	(98,150)	4,721	(105,797)
Net operating transfers	<u>(102,871)</u>	<u>(98,150)</u>	<u>4,721</u>	<u>(105,797)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(103,399)	(88,227)	15,172	(28,866)
Fund balance (deficit) at beginning of year	109,192	109,192	-	138,058
Fund balance (deficit) at end of year	<u>\$ 5,793</u>	<u>\$ 20,965</u>	<u>\$ 15,172</u>	<u>\$ 109,192</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 232,977	\$ 45,745	(\$ 187,232)	\$ 94,862
Other	-	-	-	-
Total	<u>232,977</u>	<u>45,745</u>	<u>(187,232)</u>	<u>94,862</u>
Expenditures				
Current operations				
Recreation	26,807	30,657	(3,850)	30,250
Capital outlay	313,420	117,156	196,264	105,003
Total	<u>340,227</u>	<u>147,813</u>	<u>192,414</u>	<u>135,253</u>
Revenues over (under) expenditures	(107,250)	(102,068)	5,182	(40,391)
Other financing sources (uses)				
Operating transfers in	107,250	102,068	(5,182)	40,391
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>107,250</u>	<u>102,068</u>	<u>(5,182)</u>	<u>40,391</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	1,400	1,567	167	1,432
Other	-	-	-	-
	<u>1,400</u>	<u>1,567</u>	<u>167</u>	<u>1,432</u>
Expenditures				
Current operations	-	-	-	-
Capital outlay	-	-	-	-
	<u>1,400</u>	<u>1,567</u>	<u>167</u>	<u>1,432</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	<u>1,400</u>	<u>1,567</u>	<u>167</u>	<u>1,432</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,400	1,567	167	1,432
Fund balance (deficit) at beginning of year	33,379	33,379	-	31,947
Fund balance (deficit) at end of year	<u>\$ 34,779</u>	<u>\$ 34,946</u>	<u>\$ 167</u>	<u>\$ 33,379</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	200,000	103,104	(96,896)	233,922
Other	-	-	-	-
	<u>200,000</u>	<u>103,104</u>	<u>(96,896)</u>	<u>233,922</u>
Expenditures				
Current operations				
Welfare	200,000	103,104	96,896	233,922
Capital outlay	-	-	-	-
	<u>200,000</u>	<u>103,104</u>	<u>96,896</u>	<u>233,922</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations	-	-	-	-
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	-	1,000,000
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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 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	50,324	61,649	(11,325)	36,411
Capital outlay	-	486	(486)	-
	<u>50,324</u>	<u>62,135</u>	<u>(11,811)</u>	<u>36,411</u>
	(43,824)	(55,635)	(11,811)	(29,911)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	43,824	55,635	11,811	29,911
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>43,824</u>	<u>55,635</u>	<u>11,811</u>	<u>29,911</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Local units	-	-	-	21,500
Contributions from private sources	15,000	15,500	500	-
Other	-	-	-	-
	<u>15,000</u>	<u>15,500</u>	<u>500</u>	<u>21,500</u>
Expenditures				
Current operations				
Public safety	11,043	11,096	(53)	18,422
Capital outlay	-	-	-	-
	<u>11,043</u>	<u>11,096</u>	<u>(53)</u>	<u>18,422</u>
Revenues over (under) expenditures	3,957	4,404	447	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	3,957	4,404	447	3,078
Fund balance (deficit) at beginning of year	5,076	5,076	-	1,998
Fund balance (deficit) at end of year	<u>\$ 9,033</u>	<u>\$ 9,480</u>	<u>\$ 447</u>	<u>\$ 5,076</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	2,002	1,126	(876)	39,965
Investment income	600	792	192	525
Other	385	840	455	-
	<u>2,987</u>	<u>2,758</u>	<u>(229)</u>	<u>40,490</u>
Expenditures				
Current operations	15,216	11,846	3,370	14,827
Public safety	7,000	-	7,000	1,881
Capital outlay	<u>22,216</u>	<u>11,846</u>	<u>10,370</u>	<u>16,708</u>
Revenues over (under) expenditures	(19,229)	(9,088)	10,141	23,782
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(19,229)	(9,088)	10,141	23,782
Fund balance (deficit) at beginning of year	26,325	26,325	-	2,543
Fund balance (deficit) at end of year	<u>\$ 7,096</u>	<u>\$ 17,237</u>	<u>\$ 10,141</u>	<u>\$ 26,325</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	7,000	-	(7,000)	2,844
Other	-	6,885	6,885	-
	<u>7,000</u>	<u>6,885</u>	<u>(115)</u>	<u>2,844</u>
Expenditures				
Current operations	2,530	3,534	(1,004)	2,723
Public safety	-	-	-	2,430
Capital outlay	<u>2,530</u>	<u>3,534</u>	<u>(1,004)</u>	<u>5,153</u>
Revenues over (under) expenditures	4,470	3,351	(1,119)	(2,309)
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	<u>(2,550)</u>	<u>(2,550)</u>	<u>-</u>	<u>(2,550)</u>
Net operating transfers	<u>(2,550)</u>	<u>(2,550)</u>	<u>-</u>	<u>(2,550)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,920	801	(1,119)	(4,859)
Fund balance (deficit) at beginning of year	4,103	4,103	-	8,962
Fund balance (deficit) at end of year	<u>\$ 6,023</u>	<u>\$ 4,904</u>	<u>(\$ 1,119)</u>	<u>\$ 4,103</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
Public safety	-	-	-	400
Capital outlay	-	-	-	400
Revenues over (under) expenditures	-	-	-	(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)
Fund balance (deficit) at beginning of year	169	169	-	569
Fund balance (deficit) at end of year	\$ 169	\$ 169	\$ -	\$ 169

County of Muskegon  
Library (2710) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
<b>Revenues</b>				
Grants				
State	\$ 72,276	\$ 72,276	\$ -	\$ 62,170
Federal	56,739	58,357	1,618	95,211
Local units	110,140	110,115	(25)	121,552
Charges for services rendered	9,758	7,983	(1,775)	6,398
Contributions from private sources	24,651	16,805	(7,846)	16,135
Fines and forfeitures	300,700	300,879	179	286,262
Other	8,400	8,872	472	6,363
	<u>582,664</u>	<u>575,287</u>	<u>(7,377)</u>	<u>594,091</u>
<b>Expenditures</b>				
Current operations				
Culture	1,146,541	1,122,071	24,470	1,061,743
Capital outlay	31,794	22,839	8,955	55,887
	<u>1,178,335</u>	<u>1,144,910</u>	<u>33,425</u>	<u>1,117,630</u>
Revenues over (under) expenditures	(595,671)	(569,623)	26,048	(523,539)
Other financing sources (uses)				
Operating transfers in	567,200	564,419	(2,781)	527,376
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>567,200</u>	<u>564,419</u>	<u>(2,781)</u>	<u>527,376</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(28,471)	(5,204)	23,267	3,837
Fund balance (deficit) at beginning of year	29,835	29,835	-	25,998
Fund balance (deficit) at end of year	<u>\$ 1,364</u>	<u>\$ 24,631</u>	<u>\$ 23,267</u>	<u>\$ 29,835</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 184,719	\$ 145,429	(\$ 39,290)	\$ 40,004
Local units	-	8,016	8,016	177,500
Investment income	-	760	760	1,954
Other	-	-	-	-
	<u>184,719</u>	<u>154,205</u>	<u>(30,514)</u>	<u>219,458</u>
Expenditures				
Current operations				
Culture	182,719	154,205	28,514	400,190
Capital outlay	2,000	-	2,000	-
	<u>184,719</u>	<u>154,205</u>	<u>30,514</u>	<u>400,190</u>
Revenues over (under) expenditures	-	-	-	(180,732)
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)
Fund balance (deficit) at beginning of year	-	-	-	180,732
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon  
 Family Center (2756) Special Revenue Fund  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL**

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)
<b>Revenues</b>			
Grants			
State	\$ 550,000	\$ 114,114	(\$ 435,886)
Local units	-	137,500	137,500
Investment income	-	1,432	1,432
Other	-	-	-
	<u>550,000</u>	<u>253,046</u>	<u>(296,954)</u>
<b>Expenditures</b>			
Current operations			
Culture	535,100	253,046	282,054
Capital outlay	14,900	-	14,900
	<u>550,000</u>	<u>253,046</u>	<u>296,954</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Net operating transfers	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 60,000	\$ 60,000	-	\$ 62,223
Federal	15,256	17,735	2,479	-
Other	-	-	-	-
	<u>75,256</u>	<u>77,735</u>	<u>2,479</u>	<u>62,273</u>
Expenditures				
Current operations				
Public safety	75,843	71,414	4,429	65,482
Capital outlay	-	1,575	(1,575)	-
	<u>75,843</u>	<u>72,989</u>	<u>2,854</u>	<u>65,482</u>
	(587)	4,746	5,333	(3,209)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	587	-	(587)	3,209
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>587</u>	<u>-</u>	<u>(587)</u>	<u>3,209</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	4,746	4,746	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 4,746</u>	<u>\$ 4,746</u>	<u>\$ -</u>

County of Muskegon

Childrens Justice Act (2810) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	67,600	75,194	7,594	-
Other	-	-	-	-
	<u>67,600</u>	<u>75,194</u>	<u>7,594</u>	<u>-</u>
Expenditures				
Current operations				
Public safety	67,600	75,194	(7,594)	-
Capital outlay	-	-	-	-
	<u>67,600</u>	<u>75,194</u>	<u>(7,594)</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

EDC Loan Revolving (2860) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	12,870	14,984	2,114	12,544
Other	-	7,068	7,068	7,869
	<u>12,870</u>	<u>22,052</u>	<u>9,182</u>	<u>20,413</u>
Expenditures				
Current operations				
General County government	891	-	891	400
Capital outlay	-	-	-	-
	<u>891</u>	<u>-</u>	<u>891</u>	<u>400</u>
	11,979	22,052	10,073	20,013
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	11,979	22,052	10,073	20,013
Fund balance (deficit) at beginning of year	244,576	244,576	-	224,563
Fund balance (deficit) at end of year	<u>\$ 256,555</u>	<u>\$ 266,628</u>	<u>\$ 10,073</u>	<u>\$ 244,576</u>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	4,000	4,844	844	4,594
Other	-	-	-	-
Total	<u>4,000</u>	<u>4,844</u>	<u>844</u>	<u>4,594</u>
Expenditures				
Current operations				
General County government	200	872	(672)	935
Capital outlay	-	-	-	-
Total	<u>200</u>	<u>872</u>	<u>(672)</u>	<u>935</u>
Revenues over (under) expenditures	3,800	3,972	172	3,659
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,800	3,972	172	3,659
Fund balance (deficit) at beginning of year	391,972	391,972	-	388,313
Fund balance (deficit) at end of year	<u>\$ 395,772</u>	<u>\$ 395,944</u>	<u>\$ 172</u>	<u>\$ 391,972</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	1,200	1,495	295	1,375
Other	-	-	-	-
	<u>1,200</u>	<u>1,495</u>	<u>295</u>	<u>1,375</u>
Expenditures				
Current operations				
General County government	270	269	1	356
Capital outlay	-	-	-	-
	<u>270</u>	<u>269</u>	<u>1</u>	<u>356</u>
	930	1,226	296	1,019
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	930	1,226	296	1,019
Fund balance (deficit) at beginning of year	31,752	31,752	-	30,733
Fund balance (deficit) at end of year	<u>\$ 32,682</u>	<u>\$ 32,978</u>	<u>\$ 296</u>	<u>\$ 31,752</u>

County of Muskegon

R.Fuchs CDGB Grant (2873) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	-
Other	-	-	-	3,195
Expenditures				3,195
Current operations				
Capital outlay	-	-	-	-
	-	-	-	-
Revenues over (under) expenditures	-	-	-	3,195
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	3,195
Fund balance (deficit) at beginning of year	3,549	3,549	-	354
Fund balance (deficit) at end of year	\$ 3,549	\$ 3,549	\$ -	\$ 3,549

County of Muskegon  
Briggs & Stratton (2875) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	-	-	-	-
Federal	-	27,390	27,390	-
Federal pass-thru	53,808	-	(53,808)	930,402
Investment income	-	-	-	1,300
Other	-	-	-	290
	<u>53,808</u>	<u>27,390</u>	<u>(26,418)</u>	<u>931,992</u>
Expenditures				
Current operations				
General County government	53,808	615	53,193	7,452
Capital outlay	-	26,775	(26,775)	924,540
	<u>53,808</u>	<u>27,390</u>	<u>26,418</u>	<u>931,992</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

Remonumentation Program (2890) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 47,231	\$ 48,123	\$ 892	\$ 54,943
Other	-	-	-	-
<u>47,231</u>	<u>48,123</u>	<u>892</u>	<u>54,943</u>	
Expenditures				
Current operations				
Culture	51,731	55,869	(4,138)	57,964
Capital outlay	-	-	-	605
<u>51,731</u>	<u>55,869</u>	<u>(4,138)</u>	<u>58,569</u>	
Revenues over (under) expenditures	(4,500)	(7,746)	(3,246)	(3,626)
Other financing sources (uses)				
Operating transfers in	4,500	7,746	3,246	3,626
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>4,500</u>	<u>7,746</u>	<u>3,246</u>	<u>3,626</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

Brookhaven Medical Care Facility (2900) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	21,199,262	21,548,795	349,533	20,532,390
Contributions from private sources	3,000	3,686	686	2,658
Investment income	5,069	4,596	(473)	-
Other	22,701	15,319	(7,382)	8,800
	<u>21,230,032</u>	<u>21,572,396</u>	<u>342,364</u>	<u>20,543,848</u>
Expenditures				
Current operations				
Health	21,296,791	21,740,660	(443,869)	21,066,039
Capital outlay	104,500	167,104	(62,604)	305,275
	<u>21,401,291</u>	<u>21,907,764</u>	<u>(506,473)</u>	<u>21,371,314</u>
Revenues over (under) expenditures	(171,259)	(335,368)	(164,109)	(827,466)
Other financing sources (uses)				
Operating transfers in	171,259	335,368	164,109	96,647
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>171,259</u>	<u>335,368</u>	<u>164,109</u>	<u>96,647</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(730,819)
Fund balance (deficit) at beginning of year	1	1	-	619,843
Equity transfer (to) from other funds	-	-	-	110,977
Fund balance (deficit) at end of year	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ -</u>	<u>\$ 1</u>

County of Muskegon

Child Care Fund (2920) Special Revenue Fund

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

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 617,411	\$ 630,819	\$ 13,408	\$ 592,437
Other	336,640	366,169	29,529	414,669
	<u>954,051</u>	<u>996,988</u>	<u>42,937</u>	<u>1,007,106</u>
Expenditures				
Current operations				
Health	2,616,395	2,848,784	(232,389)	2,656,758
Capital outlay	2,400	15,708	(13,308)	70,158
	<u>2,618,795</u>	<u>2,864,492</u>	<u>(245,697)</u>	<u>2,726,916</u>
Revenues over (under) expenditures	(1,664,744)	(1,867,504)	(202,760)	(1,719,810)
Other financing sources (uses)				
Operating transfers in	1,664,744	1,867,504	202,760	1,719,810
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>1,664,744</u>	<u>1,867,504</u>	<u>202,760</u>	<u>1,719,810</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	11,941	11,941	-	11,941
Fund balance (deficit) at end of year	<u>\$ 11,941</u>	<u>\$ 11,941</u>	<u>\$ -</u>	<u>\$ 11,941</u>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 74,950	\$ 31,375	(\$ 43,575)	\$ 23,449
Other	-	-	-	-
	<u>74,950</u>	<u>31,375</u>	<u>(43,575)</u>	<u>23,449</u>
Expenditures				
Current operations				
Welfare	74,950	31,375	43,575	28,557
Capital outlay	-	-	-	-
	<u>74,950</u>	<u>31,375</u>	<u>43,575</u>	<u>28,557</u>
Revenues over (under) expenditures	-	-	-	(5,108)
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)
Fund balance (deficit) at beginning of year	-	-	-	5,108
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
General County government	6,850	965	5,885	12,884
Capital outlay	-	-	-	-
	<u>6,850</u>	<u>965</u>	<u>5,885</u>	<u>12,884</u>
Revenues over (under) expenditures	(6,850)	(965)	5,885	(12,884)
Other financing sources (uses)				
Operating transfers in	6,850	965	(5,885)	12,884
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>6,850</u>	<u>965</u>	<u>(5,885)</u>	<u>12,884</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  
Muskegon County Future Fund (2961) Special Revenue Fund  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended December 31, 1996

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Contributions from private sources	17,816	33,612	15,796
Other	25,000	25,000	-
	<u>42,816</u>	<u>58,612</u>	<u>15,796</u>
Expenditures			
Current operations			
General County government	42,816	56,844	(14,028)
Capital outlay	-	-	-
	<u>42,816</u>	<u>56,844</u>	<u>(14,028)</u>
Revenues over (under) expenditures	-	1,768	1,768
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Net operating transfers	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	1,768	1,768
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 1,768</u>	<u>\$ 1,768</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	12,000	-	(12,000)	-
Fines and forfeitures	-	12,704	12,704	14,002
Investment income	1,000	1,430	430	1,198
Other	-	-	-	-
	<u>13,000</u>	<u>14,134</u>	<u>1,134</u>	<u>15,200</u>
Expenditures				
Current operations				
General County government	14,000	20,192	(6,192)	5,528
Capital outlay	-	-	-	-
	<u>14,000</u>	<u>20,192</u>	<u>(6,192)</u>	<u>5,528</u>
Revenues over (under) expenditures	(1,000)	(6,058)	(5,058)	9,672
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,000)	(6,058)	(5,058)	9,672
Fund balance (deficit) at beginning of year	32,718	32,718	-	23,046
Fund balance (deficit) at end of year	<u>\$ 31,718</u>	<u>\$ 26,660</u>	<u>(\$ 5,058)</u>	<u>\$ 32,718</u>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	1,482,311	1,050,026	(432,285)	1,297,081
Other	-	-	-	-
<b>Expenditures</b>	<b>1,482,311</b>	<b>1,050,026</b>	<b>(432,285)</b>	<b>1,297,081</b>
Current operations	1,482,311	1,050,026	432,285	1,297,081
Welfare	-	-	-	-
Capital outlay	1,482,311	1,050,026	432,285	1,297,081
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	254,603	324,855	70,252	338,612
Other	-	-	-	-
Total	<u>254,603</u>	<u>324,855</u>	<u>70,252</u>	<u>338,612</u>
Expenditures				
Current operations				
Welfare	254,603	324,855	(70,252)	338,612
Capital outlay	-	-	-	-
Total	<u>254,603</u>	<u>324,855</u>	<u>(70,252)</u>	<u>338,612</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

Dislocated Workers (2745) Special Revenue Fund

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

Year Ended June 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	663,557	474,485	(189,072)	724,141
Other	-	-	-	-
	<u>663,557</u>	<u>474,485</u>	<u>(189,072)</u>	<u>724,141</u>
Expenditures				
Current operations	663,557	474,485	189,072	724,141
Welfare	-	-	-	-
Capital outlay	<u>663,557</u>	<u>474,485</u>	<u>189,072</u>	<u>724,141</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	10,000	10,000	-	17,625
Other	-	-	-	-
	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>17,625</u>
Expenditures				
Current operations				
Welfare	10,000	10,000	-	17,625
Capital outlay	-	-	-	-
	<u>10,000</u>	<u>10,000</u>	<u>-</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 (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 309,526	\$ 66,075	(\$ 243,451)	\$ -
Other	-	-	-	-
	<u>309,526</u>	<u>66,075</u>	<u>(243,451)</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	306,526	66,075	240,451	-
Capital outlay	-	-	-	-
	<u>306,526</u>	<u>66,075</u>	<u>240,451</u>	<u>-</u>
	3,000	-	(3,000)	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
	<u>3,000</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	3,000	-	(3,000)	-
Fund balance (deficit) at beginning of year	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 3,000</u>	<u>\$ -</u>	<u>(\$ 3,000)</u>	<u>\$ -</u>

County of Muskegon

Briggs & Stratton 107A (2749) Special Revenue Fund

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

Year Ended June 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 140,515	\$ 15,350	(\$ 125,165)
Other	-	-	-
	<u>140,515</u>	<u>15,350</u>	<u>(125,165)</u>
Expenditures			
Current operations			
Welfare	140,515	15,350	125,165
Capital outlay	-	-	-
	<u>140,515</u>	<u>15,350</u>	<u>125,165</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>

County of Muskegon

Economic Development Job Training (2750) Special Revenue Fund

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

Year Ended June 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 164,001	-	(\$ 164,001)
Other	-	-	-
	<u>164,001</u>	<u>-</u>	<u>(164,001)</u>
Expenditures			
Current operations			
Welfare	164,001	-	164,001
Capital outlay	-	-	-
	<u>164,001</u>	<u>-</u>	<u>164,001</u>
	-	-	-
Revenues over (under) expenditures			
	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
Net operating transfers	-	-	-
	<u>-</u>	<u>-</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>

County of Muskegon  
 Youthbuild (2752) Special Revenue Fund  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL**  
 Year Ended June 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	-	\$ -	-
Federal pass-thru	30,000	26,272	(3,728)	1,878
Other	-	-	-	-
	<u>30,000</u>	<u>26,272</u>	<u>(3,728)</u>	<u>1,878</u>
Expenditures				
Current operations				
Welfare	30,000	26,272	3,728	1,878
Capital outlay	-	-	-	-
	<u>30,000</u>	<u>26,272</u>	<u>3,728</u>	<u>1,878</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-	-
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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	35,212	24,047	(11,165)	20,953
Other	-	-	-	-
	<u>35,212</u>	<u>24,047</u>	<u>(11,165)</u>	<u>20,953</u>
Expenditures				
Current operations				
Welfare	53,349	43,314	10,035	23,093
Capital outlay	1,000	-	1,000	-
	<u>54,349</u>	<u>43,314</u>	<u>11,035</u>	<u>23,093</u>
	(19,137)	(19,267)	(130)	(2,140)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	19,137	15,482	(3,655)	12,529
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>19,137</u>	<u>15,482</u>	<u>(3,655)</u>	<u>12,529</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(3,785)	(3,785)	10,389
Fund balance (deficit) at beginning of year	10,389	10,389	-	-
Fund balance (deficit) at end of year	<u>\$ 10,389</u>	<u>\$ 6,604</u>	<u>(\$ 3,785)</u>	<u>\$ 10,389</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	140,318	140,318	-	121,664
Other	-	-	-	-
	<u>140,318</u>	<u>140,318</u>		<u>121,664</u>
Expenditures				
Current operations				
Welfare	140,318	140,318	-	121,664
Capital outlay	-	-	-	-
	<u>140,318</u>	<u>140,318</u>		<u>121,664</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 141,510	\$ 138,059	(\$ 3,451)	\$ 114,480
Federal pass-thru	-	-	-	24,950
Other	-	-	-	-
	<u>141,510</u>	<u>138,059</u>	<u>(3,451)</u>	<u>139,430</u>
Expenditures				
Current operations	123,510	138,059	(14,549)	139,430
Public safety	18,000	-	18,000	-
Capital outlay	<u>141,510</u>	<u>138,059</u>	<u>3,451</u>	<u>139,430</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  
 Health Department (2210) Special Revenue Fund  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 1,897,492	\$ 1,398,921	(\$ 498,571)	\$ 1,887,029
Federal pass-thru	1,515,390	1,600,559	85,169	1,651,642
Charges for services rendered	201,148	220,708	19,560	292,612
Contributions from private sources	-	781	781	5,458
Other	602,679	649,114	46,435	502,744
	<u>4,216,709</u>	<u>3,870,083</u>	<u>(346,626)</u>	<u>4,339,485</u>
Expenditures				
Current operations				
Health	5,359,030	4,804,765	554,265	5,056,257
Capital outlay	194,916	184,523	10,393	104,189
	<u>5,553,946</u>	<u>4,989,288</u>	<u>564,658</u>	<u>5,160,446</u>
Revenues over (under) expenditures	(1,337,237)	(1,119,205)	218,032	(820,961)
Other financing sources (uses)				
Operating transfers in	1,337,237	955,261	(381,976)	837,441
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>1,337,237</u>	<u>955,261</u>	<u>(381,976)</u>	<u>837,441</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(163,944)	(163,944)	16,480
Fund balance (deficit) at beginning of year	163,944	163,944	-	147,464
Fund balance (deficit) at end of year	<u>\$ 163,944</u>	<u>\$ -</u>	<u>(\$ 163,944)</u>	<u>\$ 163,944</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 12,577,146	\$ 10,330,343	(\$ 2,246,803)	\$ 10,363,976
Federal	-	-	-	-
Federal pass-thru	434,427	450,200	15,773	345,569
Local units	82,569	71,643	(10,926)	84,576
Charges for services rendered	8,498,500	9,743,554	1,245,054	9,345,658
Contributions from private sources	340	4,340	4,000	53,297
Fines and forfeitures	-	-	-	-
Investment income	63,000	65,849	2,849	81,121
Other	150	80,393	80,243	8,358
	<u>21,656,132</u>	<u>20,746,322</u>	<u>(909,810)</u>	<u>20,282,555</u>
Expenditures				
Current operations				
General County government	-	-	-	-
Public safety	-	-	-	-
Health	21,893,108	20,807,946	1,085,162	20,236,691
Welfare	-	-	-	-
Culture	-	-	-	-
Recreation	-	-	-	-
Capital outlay	631,401	577,547	53,854	469,116
	<u>22,524,509</u>	<u>21,385,493</u>	<u>1,139,016</u>	<u>20,705,807</u>
Revenues over (under) expenditures	(868,377)	(639,171)	229,206	(423,252)
Other financing sources (uses)				
Operating transfers in	868,377	690,201	(178,176)	499,970
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>868,377</u>	<u>690,201</u>	<u>(178,176)</u>	<u>499,970</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	51,030	51,030	76,718
Fund balance (deficit) at beginning of year	162,528	162,528	-	85,810
Fund balance (deficit) at end of year	<u>\$ 162,528</u>	<u>\$ 213,558</u>	<u>\$ 51,030</u>	<u>\$ 162,528</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 61,842	\$ 935,389	\$ 873,547	\$ 30,242
Local units	72,662	71,269	(1,393)	45,232
Charges for services rendered	10,263,383	9,170,444	(1,092,939)	9,606,173
Investment income	10,000	15,222	5,222	26,449
Other	-	-	-	-
<u>10,407,887</u>	<u>10,192,324</u>	<u>(215,563)</u>	<u>9,708,096</u>	
Expenditures				
Current operations				
Health	10,474,489	10,203,984	270,505	9,734,271
Capital outlay	40,000	92,122	(52,122)	65,283
<u>10,514,489</u>	<u>10,296,106</u>	<u>218,383</u>	<u>9,799,554</u>	
Revenues over (under) expenditures	(106,602)	(103,782)	2,820	(91,458)
Other financing sources (uses)				
Operating transfers in	106,602	103,782	(2,820)	91,458
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>106,602</u>	<u>103,782</u>	<u>(2,820)</u>	<u>91,458</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 419,614	\$ 272,447	(\$ 147,167)	\$ 223,117
Federal pass-thru	-	44,185	44,185	39,975
Charges for services rendered	51,191	23,397	(27,794)	42,082
Other	-	-	-	-
	<u>470,805</u>	<u>340,029</u>	<u>(130,776)</u>	<u>305,174</u>
Expenditures				
Current operations				
Public safety	568,794	428,039	140,755	371,346
Capital outlay	5,650	2,104	3,546	2,074
	<u>574,444</u>	<u>430,143</u>	<u>144,301</u>	<u>373,420</u>
	(103,639)	(90,114)	13,525	(68,246)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	103,639	90,114	(13,525)	68,246
Operating transfers (out)	-	-	-	-
Net operating transfers	<u>103,639</u>	<u>90,114</u>	<u>(13,525)</u>	<u>68,246</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

No Wrong Door (2730) Special Revenue Fund

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

Year Ended September 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 21,998	\$ 21,998	-
Other	-	-	-
	<u>21,998</u>	<u>21,998</u>	<u>-</u>
Expenditures			
Current operations			
Welfare	21,998	21,998	-
Capital outlay	-	-	-
	<u>21,998</u>	<u>21,998</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>

County of Muskegon  
 SYETP (2742) Special Revenue Fund  
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
 IN FUND BALANCE - BUDGET AND ACTUAL

Year Ended September 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	-
Federal pass-thru	743,861	422,364	(321,497)	786,058
Other	-	-	-	-
	<u>743,861</u>	<u>422,364</u>	<u>(321,497)</u>	<u>786,058</u>
Expenditures				
Current operations				
Welfare	743,861	422,364	321,497	786,058
Capital outlay	-	-	-	-
	<u>743,861</u>	<u>422,364</u>	<u>321,497</u>	<u>786,058</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 52,159	-	(\$ 52,159)	-
Federal pass-thru	-	47,079	47,079	30,225
Other	-	-	-	-
Total	<u>52,159</u>	<u>47,079</u>	<u>(5,080)</u>	<u>30,225</u>
Expenditures				
Current operations				
Welfare	52,159	47,079	5,080	30,225
Capital outlay	-	-	-	-
Total	<u>52,159</u>	<u>47,079</u>	<u>5,080</u>	<u>30,225</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ 578,759	\$ 520,978	(\$ 57,780)	491,008
Federal pass-thru	868,138	781,468	(86,671)	736,512
Other	-	-	-	-
	<u>1,446,897</u>	<u>1,302,446</u>	<u>(144,451)</u>	<u>1,227,520</u>
Expenditures				
Current operations	1,446,897	1,302,446	144,451	1,223,249
Welfare	-	-	-	4,271
Capital outlay	<u>1,446,897</u>	<u>1,302,446</u>	<u>144,451</u>	<u>1,227,520</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 September 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	199,782	195,126	(4,656)	13,114
Other	-	-	-	-
Total	<u>199,782</u>	<u>195,126</u>	<u>(4,656)</u>	<u>13,114</u>
Expenditures				
Current operations				
Welfare	199,782	195,126	4,656	13,114
Capital outlay	-	-	-	-
Total	<u>199,782</u>	<u>195,126</u>	<u>4,656</u>	<u>13,114</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

Family Center Summer Program (2757) Special Revenue Fund

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

Year Ended September 30, 1996

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	10,000	7,499	(2,501)
Other	-	-	-
	<u>10,000</u>	<u>7,499</u>	<u>(2,501)</u>
Expenditures			
Current operations			
Welfare	10,000	7,499	2,501
Capital outlay	-	-	-
	<u>10,000</u>	<u>7,499</u>	<u>2,501</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>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	174,649	150,863	(23,786)	133,118
Investment income	10,000	18,894	8,894	15,656
Other	77,740	63,579	(14,161)	64,173
	<u>262,389</u>	<u>233,336</u>	<u>(29,053)</u>	<u>212,947</u>
Expenditures				
Current operations				
Health	269,236	208,152	61,084	206,424
Capital outlay	-	-	-	-
	<u>269,236</u>	<u>208,152</u>	<u>61,084</u>	<u>206,424</u>
Revenues over (under) expenditures	(6,847)	25,184	32,031	6,523
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,847)	25,184	32,031	6,523
Fund balance (deficit) at beginning of year	22,789	22,789	-	16,266
Fund balance (deficit) at end of year	<u>\$ 15,942</u>	<u>\$ 47,973</u>	<u>\$ 32,031</u>	<u>\$ 22,789</u>

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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	32,461	-	(32,461)	860
Investment income	1,500	2,253	753	2,963
Other	-	24,692	24,692	20,982
	<u>33,961</u>	<u>26,945</u>	<u>(7,016)</u>	<u>24,805</u>
Expenditures				
Current operations	33,961	26,945	7,016	24,430
Welfare	-	-	-	-
Capital outlay	-	26,945	26,945	24,430
	<u>33,961</u>	<u>26,945</u>	<u>7,016</u>	<u>24,430</u>
Revenues over (under) expenditures	-	-	-	375
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Net operating transfers	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	375
Fund balance (deficit) at beginning of year	3,116	3,116	-	27,506
Equity transfer (to) from other funds	-	-	-	(24,765)
Fund balance (deficit) at end of year	<u>\$ 3,116</u>	<u>\$ 3,116</u>	<u>\$ -</u>	<u>\$ 3,116</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, 1996

	Budget	Actual	Variance - favorable (unfavorable)	1995 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	700	700	19,911
	-	700	700	19,911
Expenditures				
Current operations				
General County government	31,794	41,896	(10,102)	35,536
Capital outlay	-	-	-	-
	31,794	41,896	(10,102)	35,536
Revenues over (under) expenditures	(31,794)	(41,196)	(9,402)	(15,625)
Other financing sources (uses)				
Operating transfers in	31,794	41,196	9,402	15,625
Operating transfers (out)	-	-	-	-
Net operating transfers	31,794	41,196	9,402	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.

Quality of Life Debt (3110)--to account for the accumulation of resources and the payment of general long term debt principal and interest associated with the Frauenthal Center and L C Walker Arena renovations.

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 (3650)--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, 1996

	Convention Center Debt (3100)	Quality of Life (3110)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)	Water and Sewer Debt (3650)	Totals
						1996      1995
<b>ASSETS</b>						
Cash	\$ -	\$ -	\$ 65,943	\$ 119,699	\$ 2,349,081	\$ 2,418,731
Accounts receivable	-	-	-	-	34,881	51,990
Accrued interest receivable	33	-	1,586	3,095	77,527	31,714
Special assessments receivable	-	-	-	-	8,400,623	10,903,175
	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 67,529</u>	<u>\$ 122,794</u>	<u>\$ 10,862,112</u>	<u>\$ 13,405,610</u>

**LIABILITIES AND EQUITY**

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 252	\$ 106
Accrued liabilities	-	-	23,108	22,200	-	48,655
Due to other funds	33	-	-	-	-	49
Deferred revenue	-	-	-	-	8,275,000	10,620,000
	<u>33</u>	<u>-</u>	<u>23,108</u>	<u>22,200</u>	<u>8,275,252</u>	<u>10,668,810</u>
<b>Fund balance</b>						
Unreserved	-	-	44,421	100,594	2,586,860	2,736,800
Designated for debt service	-	-	44,421	100,594	2,586,860	2,736,800
	<u>\$ 33</u>	<u>\$ -</u>	<u>\$ 67,529</u>	<u>\$ 122,794</u>	<u>\$ 10,862,112</u>	<u>\$ 13,405,610</u>

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

Year ended December 31, 1996

	Convention Center Debt (3100)	Quality of Life (3110)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)	Water and Sewer Debt (3650)	Totals
						1996      1995
Revenues						
Investment income	\$ -	\$ -	\$ 2,545	\$ 4,870	\$ 141,442	\$ 148,857      \$ 146,819
Taxes	-	-	-	-	-	-
Rentals	-	-	329,937	211,950	-	541,887      561,875
Special assessments	-	-	-	-	1,396,206	1,396,206      1,345,000
Other	-	-	-	-	7,792	7,792      7,371
	<u>-</u>	<u>-</u>	<u>332,482</u>	<u>216,820</u>	<u>1,545,440</u>	<u>2,094,742</u> <u>2,061,065</u>
Expenditures						
Intergovernmental payments	-	-	-	-	2,393	2,393      -
Other	-	-	-	-	14,684	14,684      37,088
Debt service						
Principal payments	200,000	-	185,000	75,000	1,470,000	1,930,000      1,805,000
Interest	97,650	-	142,841	135,700	116,203	492,394      473,466
Other	500	-	1,652	840	280	3,272      3,056
	<u>298,150</u>	<u>-</u>	<u>329,493</u>	<u>211,540</u>	<u>1,603,560</u>	<u>2,442,743</u> <u>2,318,610</u>
	<u>(298,150)</u>	<u>-</u>	<u>2,989</u>	<u>5,280</u>	<u>(58,120)</u>	<u>(348,001)</u> <u>(257,545)</u>
Revenues over (under) expenditures						
Other financing sources (uses)	298,150	-	-	-	44,926	343,076      352,477
Operating transfers in	-	-	-	-	-	-
Operating transfers (out)	298,150	-	-	-	44,926	343,076      352,477
	<u>-</u>	<u>-</u>	<u>2,989</u>	<u>5,280</u>	<u>(13,194)</u>	<u>(4,925)</u> <u>94,932</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	-	41,432	95,314	2,600,054	2,736,800      2,641,868
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,421</u>	<u>\$ 100,594</u>	<u>\$ 2,586,860</u>	<u>\$ 2,731,875</u> <u>\$ 2,736,800</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, 1996

	Budget	Actual	Variance favorable (unfavorable)	1995 Actual
<b>Revenues</b>				
Investment income	\$ -	\$ -	\$ -	-
Taxes	-	-	-	-
Rentals	-	-	-	-
Special assessments	-	-	-	-
Other	-	-	-	-
<b>Expenditures</b>				
Intergovernmental payments	-	-	-	-
Other	-	-	-	-
Debt service				
Principal payments	200,000	200,000	-	200,000
Interest	97,650	97,650	-	107,400
Other	500	500	-	500
	<u>298,150</u>	<u>298,150</u>	<u>-</u>	<u>307,900</u>
	<u>(298,150)</u>	<u>(298,150)</u>	<u>-</u>	<u>(307,900)</u>
<b>Revenues over (under) expenditures</b>				
Other financing sources (uses)				
Operating transfers in	298,150	298,150	-	307,900
Operating transfers (out)	-	-	-	-
	<u>298,150</u>	<u>298,150</u>	<u>-</u>	<u>307,900</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>				
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  
Quality of Life Debt Service Fund (3110)  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

Year ended December 31, 1996

	Budget	Actual	Variance favorable (unfavorable)
Revenues			
Investment income	\$ 46,133	-	(\$ 46,133)
Taxes	492,091	-	(492,091)
Rentals	-	-	-
Special assessments	-	-	-
Other	-	-	-
	538,224	-	(538,224)
Expenditures			
Intergovernmental payments	-	-	-
Other	-	-	-
Debt service			
Principal payments	-	-	-
Interest	538,224	-	538,224
Other	-	-	-
	538,224	-	538,224
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Operating transfers (out)	-	-	-
	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	-	-	-
Fund balance at beginning of year	-	-	-
Equity transfer (to) from other funds	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -

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, 1996

	Budget	Actual	Variance favorable (unfavorable)	1995 Actual
<b>Revenues</b>				
Investment income	\$ 2,300	\$ 2,545	\$ 245	\$ 2,269
Taxes	-	-	-	-
Rentals	329,938	329,937	(1)	342,425
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>332,238</u>	<u>332,482</u>	<u>244</u>	<u>344,694</u>
<b>Expenditures</b>				
Intergovernmental payments	-	-	-	-
Other	-	-	-	-
Debt service				
Principal payments	185,000	185,000	-	185,000
Interest	144,938	142,841	2,097	155,359
Other	650	1,652	(1,002)	639
	<u>330,588</u>	<u>329,493</u>	<u>1,095</u>	<u>340,998</u>
	<u>1,650</u>	<u>2,989</u>	<u>1,339</u>	<u>3,696</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u>1,650</u>	<u>2,989</u>	<u>1,339</u>	<u>3,696</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>				
Fund balance at beginning of year	41,432	41,432	-	37,736
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 43,082</u>	<u>\$ 44,421</u>	<u>\$ 1,339</u>	<u>\$ 41,432</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, 1996

	Budget	Actual	Variance favorable (unfavorable)	1995 Actual
<b>Revenues</b>				
Investment income	\$ 4,000	\$ 4,870	\$ 870	\$ 4,603
Taxes	-	-	-	-
Rentals	211,950	211,950	-	219,450
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>215,950</u>	<u>216,820</u>	<u>870</u>	<u>224,053</u>
<b>Expenditures</b>				
Intergovernmental payments	-	-	-	-
Other	-	-	-	-
Debt service				
Principal payments	75,000	75,000	-	75,000
Interest	136,950	135,700	1,250	143,200
Other	875	840	35	843
	<u>212,825</u>	<u>211,540</u>	<u>1,285</u>	<u>219,043</u>
	<u>3,125</u>	<u>5,280</u>	<u>2,155</u>	<u>5,010</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
	<u>3,125</u>	<u>5,280</u>	<u>2,155</u>	<u>5,010</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>				
Fund balance at beginning of year	95,314	95,314	-	90,304
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 98,439</u>	<u>\$ 100,594</u>	<u>\$ 2,155</u>	<u>\$ 95,314</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, 1996

	Budget	Actual	Variance favorable (unfavorable)	1995 Actual
<b>Revenues</b>				
Investment income	\$ 128,995	\$ 141,442	\$ 12,447	\$ 139,947
Taxes	-	-	-	-
Rentals	-	-	-	-
Special assessments	1,416,956	1,396,206	(20,750)	1,345,000
Other	6,462	7,792	1,330	7,371
	<u>1,552,413</u>	<u>1,545,440</u>	<u>(6,973)</u>	<u>1,492,318</u>
<b>Expenditures</b>				
Intergovernmental payments	2,381	2,393	(12)	-
Other	17,104	14,684	2,420	37,088
Debt service				
Principal payments	1,445,750	1,470,000	(24,250)	1,345,000
Interest	68,047	116,203	(48,156)	67,507
Other	280	280	-	1,074
	<u>1,533,562</u>	<u>1,603,560</u>	<u>(69,998)</u>	<u>1,450,669</u>
	<u>18,851</u>	<u>(58,120)</u>	<u>(76,971)</u>	<u>41,649</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	44,926	44,926	-	44,577
Operating transfers (out)	-	-	-	-
	<u>44,926</u>	<u>44,926</u>	<u>-</u>	<u>44,577</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	63,777	(13,194)	(76,971)	86,226
Fund balance at beginning of year	2,600,054	2,600,054	-	2,513,828
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 2,663,831</u>	<u>\$ 2,586,860</u>	<u>(\$ 76,971)</u>	<u>\$ 2,600,054</u>

## CAPITAL PROJECTS FUNDS

Quality of Life Construction (4110)--to account for revenues and expenditures for renovations to the Muskegon Frauenthal Center For Performing Arts and the L.C. Walker Arena.

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.

Whitehall Township Sewer (4645)--to account for revenues and expenditures for the extension of the sewer lines within Whitehall 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, 1996

Quality of Life	Henry St Bldg Construction		Heritage Landing		Musk. Twp Southside Wtr Phase II		Whitehall Township Sewer		Dalton Township Sewer	
		(4150)		(4180)		(4640)		(4645)		(4650)
Cash and cash equivalents	\$ 13,501,489	\$ -	\$ 10,981	\$ 10,981	\$ 166,726	\$ 7,204	\$ -	\$ -	\$ -	\$ -
Accounts receivable	-	-	-	-	-	-	-	-	-	-
Assessments receivable-deferred	-	-	-	-	1,300,000	-	-	-	-	-
Intergovernmental receivable	-	-	-	-	-	-	-	-	-	-
Accrued interest receivable	-	-	-	-	10,923	-	-	-	-	-
Due From Other Funds	-	-	-	-	-	-	-	-	-	-
Long-term note receivable	-	-	-	-	-	-	-	-	-	-
	<u>\$ 13,501,489</u>	<u>\$ -</u>	<u>\$ 10,981</u>	<u>\$ 10,981</u>	<u>\$ 1,477,649</u>	<u>\$ 7,204</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**ASSETS**

Cash and cash equivalents  
Accounts receivable  
Assessments receivable-deferred  
Intergovernmental receivable  
Accrued interest receivable  
Due From Other Funds  
Long-term note receivable

**LIABILITIES AND FUND BALANCE**

Accounts payable  
Accrued liabilities  
Due to other funds  
Long-term advance from other funds  
Deferred revenue  
Fund balance (deficit)  
Reserved for long-term note receivable  
Unreserved  
Designated for Capital Projects  
Undesignated

\$ 113,011	\$ -	\$ -	\$ 24,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
46,133	-	-	-	-	-	-	-	-	-	-
-	-	-	1,300,000	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
-	-	10,353	-	-	-	-	-	-	-	-
<u>159,144</u>	<u>-</u>	<u>10,353</u>	<u>1,324,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-	-	-	-	-
13,342,345	-	628	153,349	7,204	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-	-	-
<u>13,342,345</u>	<u>-</u>	<u>628</u>	<u>153,349</u>	<u>7,204</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 13,501,489</u>	<u>\$ -</u>	<u>\$ 10,981</u>	<u>\$ 1,477,649</u>	<u>\$ 7,204</u>	<u>\$ -</u>					



County of Muskegon  
Capital Projects Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year ended December 31, 1996

	Quality of Life Construction (4110)	Henry St Bldg Construction (4150)	Heritage Landing (4180)	Musk. Twp Southside Wtr Phase II (4640)	Whitehall Township Sewer (4645)	Dalton Township Sewer (4650)
<b>Revenues</b>						
State grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal grant	-	-	-	-	-	-
Investment income	-	-	-	18,862	1,139	-
Contributions from private sources	-	-	-	184,003	127,000	-
Other	-	-	41,286	-	-	374
	-	-	41,286	202,865	128,139	374
<b>Expenditures</b>						
Capital outlay	2,354,986	-	30,844	649,824	119,002	-
Other services and charges	302,669	-	14,650	64,461	1,933	374
	2,657,655	-	45,494	714,285	120,935	374
Revenues over (under) expenditures	(2,657,655)	-	(4,208)	(511,420)	7,204	-
<b>Other financing sources</b>						
Bond Proceeds	16,000,000	-	-	-	-	-
Operating transfers in	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
	16,000,000	-	-	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	13,342,345	-	(4,208)	(511,420)	7,204	-
Fund balance at beginning of year	-	-	4,836	664,769	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	\$ 13,342,345	\$ -	\$ 628	\$ 153,349	\$ 7,204	\$ -

County of Muskegon  
Capital Projects Funds

COMBINING STATEMENTS OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE  
Year ended December 31, 1996

	Public Improvement (4930)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	Totals
	1996	1996	1996	1996	1996
<b>Revenues</b>					
State grant	\$ -	\$ -	\$ -	\$ -	\$ 130,323
Federal grant	-	-	-	-	-
Investment income	-	1,760	-	9,103	63,757
Contributions from private sources	-	-	-	6,330	247,473
Other	20,609	-	-	3,190	27,092
	<u>20,609</u>	<u>1,760</u>	<u>-</u>	<u>18,623</u>	<u>413,656</u>
<b>Expenditures</b>					
Capital outlay	-	-	-	-	3,154,656
Other services and charges	35,134	308	-	61,923	200,877
	<u>35,134</u>	<u>308</u>	<u>-</u>	<u>61,923</u>	<u>2,349,013</u>
Revenues over (under) expenditures	(14,525)	1,452	-	(43,300)	(1,880,368)
<b>Other financing sources</b>					
Bond Proceeds	-	-	-	-	16,000,000
Operating transfers in	-	-	-	46,392	2,284,077
Operating transfers (out)	-	-	-	-	(381,211)
	<u>-</u>	<u>-</u>	<u>-</u>	<u>46,392</u>	<u>1,902,866</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	(14,525)	1,452	-	3,092	22,498
Fund balance at beginning of year	535,760	338,127	-	221,364	1,828,570
Equity transfer (to) from other funds	-	-	-	-	(86,212)
Fund balance at end of year	<u>\$ 521,235</u>	<u>\$ 339,579</u>	<u>\$ -</u>	<u>\$ 224,456</u>	<u>\$ 1,764,856</u>

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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. Operation was formally closed in 1996.

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, 1996

	ASSETS						Muskegon County		Totals
	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)	Wastewater Management System (5920)	
<b>CURRENT ASSETS</b>									
Cash and cash investments	\$ 216,010	\$ 7,987,672	\$ 2,447,980	\$ -	\$ -	\$ -	\$ 706,678	\$ 5,732,772	\$ 17,091,112
Accounts receivable	371,827	182,977	92,947	-	70,755	12,767	327,482	2,323,869	3,382,624
Intergovernmental receivable	-	-	-	-	1,054,596	608,394	-	-	1,662,990
Accrued interest receivable	4,911	242,094	74,210	-	-	2,001	22,223	189,935	535,374
Due from other funds	-	-	1,300,000	-	-	-	-	-	1,300,000
Inventories	-	2,590	2,591	-	-	-	-	657,599	713,936
Restricted assets	-	-	-	-	-	-	-	541,036	541,036
<b>Total current assets</b>	<b>592,748</b>	<b>8,415,333</b>	<b>3,917,728</b>	<b>-</b>	<b>1,125,351</b>	<b>674,318</b>	<b>1,056,383</b>	<b>9,445,211</b>	<b>25,227,072</b>
<b>PROPERTY AND EQUIPMENT - AT COST</b>									
In service									
Land	555,000	-	-	-	4,249,622	200,237	-	6,718,348	11,723,207
Land improvements	486,975	1,585,143	1,521	-	7,511,202	-	-	5,683,040	15,267,881
Lagoons	-	-	-	-	-	-	-	9,517,671	9,517,671
Buildings	1,852,018	633,915	213,369	-	7,573,536	1,320,002	-	5,053,377	16,646,217
Machinery and equipment	76,296	1,194,118	217,066	-	1,536,893	3,114,054	1,260	6,720,519	12,860,206
Wastewater collection and distribution system	-	-	-	-	-	-	-	61,136,962	61,136,962
Capitalized interest and engineering costs	-	18,195	-	-	-	-	-	7,410,906	7,429,101
<b>Less accumulated depreciation</b>	<b>2,970,289</b>	<b>3,431,371</b>	<b>431,956</b>	<b>-</b>	<b>20,871,253</b>	<b>4,634,293</b>	<b>1,260</b>	<b>102,240,823</b>	<b>134,581,245</b>
	(417,353)	(1,925,752)	(146,676)	-	(5,813,262)	(1,429,628)	(1,260)	(28,983,070)	(38,717,001)
<b>Construction in progress</b>	<b>2,552,936</b>	<b>1,505,619</b>	<b>285,280</b>	<b>-</b>	<b>15,057,991</b>	<b>3,204,665</b>	<b>-</b>	<b>73,257,753</b>	<b>95,864,244</b>
	-	-	-	-	464,038	220,115	-	7,025,450	7,709,603
	2,552,936	1,505,619	285,280	-	15,522,029	3,424,780	-	80,283,203	103,573,847
<b>LONG TERM ADVANCE TO OTHER FUNDS</b>	<b>-</b>	<b>307,160</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>307,160</b>
	\$ 3,145,684	\$ 10,228,112	\$ 4,203,008	\$ -	\$ 16,647,380	\$ 4,099,098	\$ 1,056,383	\$ 89,728,414	\$ 129,108,079
									\$ 131,805,859

County of Muskegon  
Enterprise Funds  
COMBINING BALANCE SHEET - CONTINUED

December 31, 1996

	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	
									1996	1995
<b>LIABILITIES AND EQUITY</b>										
<b>CURRENT LIABILITIES</b>										
Accounts payable	\$ 4,030	\$ 19,100	\$ 8,970	\$ -	\$ 72,265	\$ 32,725	\$ 34,120	\$ 775,489	\$ 946,699	\$ 2,261,455
Advances payable	-	-	-	-	-	-	-	-	-	-
Accrued liabilities	905	137,401	37,674	-	89,339	95,296	31	659,573	1,020,219	996,968
Due to other funds	-	-	-	-	731,059	320,760	-	-	1,051,819	1,236,433
Current portion of long term debt	100,000	-	-	-	96,327	-	-	100,000	296,327	1,095,000
Payable from restricted funds:										
Intergovernment payable	-	-	-	-	-	-	-	-	-	65,624
Accrued interest	34,533	-	-	-	-	-	-	-	34,533	36,200
Total current liabilities	139,468	156,501	46,644	-	988,990	448,781	34,151	1,535,062	3,349,597	5,691,680
<b>NONCURRENT LIABILITIES</b>										
Long term debt	2,000,000	-	-	-	2,770,000	-	-	21,814,670	26,584,670	26,914,689
Accrued closure costs	-	5,058,400	862,304	-	-	-	-	-	5,920,704	5,920,704
Long term advance from other funds	555,000	-	-	-	1,487,026	-	-	-	2,042,026	2,085,568
Total noncurrent liabilities	2,555,000	5,058,400	862,304	-	4,257,026	-	-	21,814,670	34,547,400	34,920,961
<b>DEFERRED REVENUE</b>										
	-	-	3,294,060	-	34,228	-	-	38,903	3,367,191	4,007,245
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>										
Capital contributed	-	-	-	-	15,270,115	4,954,115	-	76,325,551	96,549,781	95,019,694
Less - accumulated amortization	-	-	-	-	(5,126,918)	(1,489,028)	-	(25,267,928)	(31,883,874)	(31,058,281)
	-	-	-	-	10,143,197	3,465,087	-	51,057,623	64,665,907	63,961,413
<b>RETAINED EARNINGS</b>										
Reserved for cell closure	-	5,013,211	-	-	-	-	-	-	5,013,211	4,363,889
Reserved for debt service	-	-	-	-	-	-	-	1,632,933	1,632,933	1,064,402
Unreserved	451,216	-	-	-	1,223,939	185,230	1,022,232	13,649,223	16,531,840	17,796,269
	451,216	5,013,211	-	-	1,223,939	185,230	1,022,232	15,282,156	23,177,984	23,224,560
<b>\$ 3,145,684</b>	<b>\$ 10,228,112</b>	<b>\$ -</b>	<b>\$ 4,203,008</b>	<b>\$ -</b>	<b>\$ 16,647,380</b>	<b>\$ 4,099,098</b>	<b>\$ 1,056,383</b>	<b>\$ 89,728,414</b>	<b>\$ 129,108,079</b>	<b>\$ 131,805,859</b>

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

December 31, 1996

	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
									1996
Operating revenues	\$ 142,693	\$ 1,382,774	\$ 240,615	\$ -	\$ 846,666	\$ 301,014	\$ 532,745	\$ 11,731,665	\$ 15,178,172
Charges for services	-	-	-	-	-	-	-	1,058,253	999,812
Farm sales	-	1,382,774	240,615	-	846,666	301,014	532,745	12,789,918	16,236,425
Operating expenses									
Salaries and fringe benefits	42,525	387,900	184,368	782	597,218	908,857	17,798	2,517,957	4,627,381
Supplies and other operating expenses	70,109	408,535	142,311	154	682,465	739,556	154,719	6,615,583	8,813,432
Depreciation and amortization	69,600	415,216	23,421	5,511	461,485	366,581	-	1,493,887	2,835,701
	182,234	1,211,651	350,100	6,447	1,741,168	2,014,994	172,517	10,627,427	14,120,126
Operating income (loss)	(39,541)	171,123	(109,485)	(6,447)	(894,502)	(1,713,980)	360,228	2,162,491	(70,113)
Other income (expenses)									
Operating subsidies	-	-	-	-	63,080	1,240,540	-	-	1,303,620
Interest income	11,539	373,627	109,485	-	100	4,477	58,216	313,676	871,120
Interest expense	(217,200)	-	-	-	(201,724)	(2,761)	-	(1,030,961)	(1,452,646)
Other (net)	(1,324)	4,572	-	(9,135)	(224,699)	(68,464)	(5,655)	(2,837,213)	(3,141,918)
	(206,985)	378,199	109,485	(9,135)	(363,243)	1,173,792	52,561	(3,554,498)	(2,419,824)
Net income (loss) before operating transfers	(246,526)	549,322	-	(15,582)	(1,257,745)	(540,188)	412,789	(1,392,007)	(2,489,937)
Other financing (expenses)									
Operating transfers in	332,605	100,000	-	-	816,119	-	-	-	1,248,724
Operating transfers (out)	-	-	-	-	-	-	(144,926)	-	(144,926)
Issue costs and underwriting fees	-	-	-	-	-	-	-	(446,680)	(446,680)
	332,605	100,000	-	-	816,119	-	(144,926)	(446,680)	657,118
NET INCOME (LOSS)	86,079	649,322	-	(15,582)	(441,626)	(540,188)	267,863	(1,838,687)	(1,832,819)
Transfer of depreciation and amortization to contributions in aid of construction	-	-	-	-	296,446	364,630	-	1,125,167	1,786,243
Net income (loss) transferred to retained earnings	86,079	649,322	-	(15,582)	(145,180)	(175,558)	267,863	(713,520)	(46,576)
Retained earnings at beginning of year	365,137	4,363,889	-	15,582	1,369,119	360,788	754,369	15,995,676	23,224,560
Retained earnings at end of year	\$ 451,216	\$ 5,013,211	\$ -	\$ -	\$ 1,223,939	\$ 185,230	\$ 1,022,232	\$ 15,282,156	\$ 23,177,984

Enterprise Funds  
**COMBINING STATEMENT OF CASH FLOWS**  
 Year ended December 31, 1996

	Fairgrounds Operations (5082)	Solid Waste Management (5710)	Fly Ash Program (5711)	Solid Waste Transfer Station (5712)	Muskegon County		Northside Water (5910)	Muskegon County		Totals
					Airport (5810)	Area Transit System (5880)		Wastewater Management System (5920)	1996	
<b>CASH FLOW FROM OPERATIONS</b>										
Operating income (loss)	\$ 39,541	\$ 171,123	\$ 109,485	\$ 6,447	\$ 894,502	\$ 1,713,980	\$ 360,228	\$ 2,162,491	\$ 70,113	\$ 1,470,043
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:										
(Increase) decrease in deferred revenue	-	-	310,194	-	-	-	-	-	310,194	1,283,123
Depreciation expense	69,600	415,216	23,421	5,511	461,485	366,581	-	1,493,887	2,835,701	2,808,536
(Increase) decrease in accounts receivable	62,703	802	27,923	-	(8,608)	(2,555)	89,449	(364,230)	(194,516)	86,505
Increase in intergovernment receivable	-	20	-	-	(956,261)	10,740	-	-	(945,501)	(524,000)
Increase in advances payable	-	-	-	-	-	-	-	-	-	(28,705)
(Increase) decrease in inventory	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	3,494	(98,327)	(8,574)	-	1,182,906	(50,253)	9,685	(986,182)	1,336,506	(1,486,599)
Other income	-	-	-	-	26,836	12,859	-	109,877	(1,103,321)	154,094
Other expense	-	3,982	-	-	29,305	(2,753)	(5,655)	(2,925,427)	152,041	246,578
Increase (decrease) in accruals	273	(13,788)	1,404	-	13,300	(9,152)	(654)	31,868	(2,929,853)	(749,616)
Increase (decrease) in restricted accounts	-	-	-	-	-	-	-	-	23,251	819,942
Increase (decrease) in restricted cash	-	-	-	-	-	-	-	-	-	(344,164)
(Increase) decrease in prepaid expenses	-	-	-	-	-	-	-	-	-	1,713
Total adjustments	136,070	307,906	354,368	5,511	748,963	325,467	92,825	(2,486,608)	(515,498)	2,267,407
Net cash provided by (used for) operations	96,529	479,029	244,883	(936)	(145,539)	(1,388,513)	453,053	(324,117)	(585,611)	3,737,450
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>										
Bond payments	(100,000)	-	-	-	(10,000)	-	-	(750,000)	(860,000)	(945,667)
Issue Costs and underwriting fees	-	-	-	-	-	-	-	446,680	446,680	-
Interest expense and agent fees	(219,467)	-	-	-	(201,274)	-	-	(1,480,033)	(1,900,774)	(2,109,487)
Increase in due to other funds	-	-	-	-	(441,809)	151,488	-	-	(290,321)	1,784,548
Payments on notes	-	-	-	-	(48,673)	-	-	(220,019)	(268,692)	(175,891)
Proceeds from sale (transfers) of fixed assets	-	590	-	(4,455)	-	59	-	19,271	15,465	516,331
Purchase of fixed assets	-	(26,939)	-	-	(959,353)	(287,476)	-	(464,225)	(1,737,993)	(10,071,917)
Construction in progress	-	-	-	-	-	-	-	2,963,186	2,963,186	5,643,943
Capital contributions and grants	-	-	-	-	990,451	257,656	-	(210,599)	1,037,508	1,874,183
Net cash provided by (used for) capital and related financing activities	(319,467)	(26,349)	\$ -	(4,455)	(670,658)	\$ 121,727	\$ -	\$ 304,261	(594,941)	(3,483,957)

County of Muskegon  
Enterprise Funds  
**COMBINING STATEMENT OF CASH FLOWS - CONTINUED**  
Year ended December 31, 1996

	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	
									1996	1995
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>										
Intragovernmental loans	\$ -	\$ 15,896	-	\$ 3,459	-	\$ -	-	-	\$ 19,355	(\$ 295,337)
Operating subsidies	-	-	-	-	-	1,263,040	-	-	1,263,040	1,345,496
Operating transfers to other funds	-	-	-	-	-	-	(144,926)	-	(144,926)	(764,577)
Operating transfers from other funds	332,605	100,000	-	-	816,119	-	-	-	1,248,724	1,184,606
Other interest expense (income)	(724)	19,590	-	(840)	78	-	58,216	-	76,320	190,615
Restricted assets for debt service	-	-	-	-	-	-	-	(446,449)	(446,449)	342,451
Net cash provided by (used for) noncapital financing activities	331,881	135,486	-	2,619	816,197	1,263,040	(86,710)	(446,449)	2,016,064	2,003,254
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>										
Interest received from investment pool	8,048	189,353	64,159	33	-	3,746	(16,917)	184,924	433,346	488,483
Net cash provided by investing activities	8,048	189,353	64,159	33	-	3,746	(16,917)	184,924	433,346	488,483
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	116,991	777,519	309,042	(2,739)	-	-	349,426	(281,381)	1,268,858	2,745,230
Cash and cash equivalents, January 1 (including \$94,587 in restricted cash)	99,019	7,210,153	2,138,938	2,739	-	-	357,252	6,555,189	16,363,290	13,618,060
Cash and cash equivalents, December 31 (including \$235,848 in restricted cash and 305,188 in restricted accounts)	\$ 216,010	\$ 7,987,672	\$ 2,447,980	\$ -	\$ -	\$ -	\$ 706,678	\$ 6,273,808	\$ 17,632,148	\$ 16,363,290
<b>NON-CASH TRANSACTIONS</b>										
Fund 5810 (Airport): Federal Grants of \$350,739 were applied to the purchase of two snow plow trucks. These assets were recorded on the fixed asset system at full value, the net effect of this non-cash transaction is zero.										
Fund 5920 (Wastewater): The \$13,750,000 bond was refunded in 1996, the proceeds going directly to the bonding agent. A new bond for the same amount was entered into in 1996. The net effect of this non cash transaction is zero.										

## INTERNAL SERVICE FUNDS

Delinquent Tax Revolving Funds (6192, 6193, 6194, 6195, 6196)--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, 1996

	1992 Delinquent Tax Revolving (6192)	1993 Delinquent Tax Revolving (6193)	1994 Delinquent Tax Revolving (6194)	1995 Delinquent Tax Revolving (6195)	1996 Delinquent Tax Revolving (6196)
<b>ASSETS</b>					
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ -	\$ 3,816,009	\$ 115,876	\$ 1,353,181	\$ 7,403
Accounts receivable	-	-	-	-	-
Accrued interest receivable	-	210,652	15,440	33,066	-
Current portion of delinquent taxes receivable	-	458,054	1,272,927	2,263,976	-
Current portion of interest and penalties receivable on delinquent taxes	-	232,080	551,602	316,957	-
Prepaid expenses	-	-	-	-	-
Due from other funds	-	-	-	-	-
Inventories	-	-	-	-	-
Total current assets	<u>-</u>	<u>4,716,795</u>	<u>1,955,845</u>	<u>3,967,180</u>	<u>7,403</u>
<b>LONG-TERM NOTE RECEIVABLE</b>	-	-	-	-	-
<b>LONG-TERM ADVANCE TO OTHER FUNDS</b>	-	555,000	-	-	-
<b>PROPERTY AND EQUIPMENT - AT COST</b>					
Land	-	-	-	-	-
Buildings	-	-	-	-	-
Machinery and equipment	-	-	-	-	-
Less accumulated depreciation	-	-	-	-	-
Construction in progress	-	-	-	-	-
<b>DELINQUENT TAXES RECEIVABLE</b>	-	152,685	1,555,799	2,767,081	-
<b>INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES</b>	<u>-</u>	<u>\$ 5,424,480</u>	<u>183,867</u>	<u>387,391</u>	<u>-</u>
	<u>\$ -</u>	<u>\$ 5,424,480</u>	<u>\$ 3,695,511</u>	<u>\$ 7,121,652</u>	<u>\$ 7,403</u>

County of Muskegon  
Internal Service Funds  
COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

	1992	1993	1994	1995	1996
	Delinquent Tax Revolving (6192)	Delinquent Tax Revolving (6193)	Delinquent Tax Revolving (6194)	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)
<b>LIABILITIES AND EQUITY</b>					
<b>CURRENT LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued liabilities	-	-	14,323	32,888	6,931
Due to other funds	-	-	-	-	-
Current portion of tax anticipation notes payable	-	-	2,750,000	3,150,000	-
Total current liabilities	-	-	2,764,323	3,182,888	6,931
<b>LONG-TERM DEBT</b>					
Tax anticipation notes payable	-	-	-	3,100,000	-
Long-term advances from other funds	-	-	-	-	-
	-	-	-	3,100,000	-
<b>RETAINED EARNINGS</b>					
Reserved for equipment purchases	-	-	-	-	-
Unreserved	-	5,424,480	931,188	838,764	472
Designated for future insurance costs	-	-	-	-	-
	-	5,424,480	931,188	838,764	472
<b>\$ -</b>	<b>\$ 5,424,480</b>	<b>\$ 3,695,511</b>	<b>\$ 7,121,652</b>	<b>\$ 7,403</b>	

County of Muskegon  
Internal Service Funds  
COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

ASSETS	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
	1996	1996	1996	1996	1995
<b>CURRENT ASSETS</b>					
Cash and cash equivalents	\$ 87,606	\$ 189,218	\$ 5,597,695	\$ -	\$ 11,166,988
Accounts receivable	2,856	177	2,543	-	5,576
Accrued interest receivable	2,000	3,885	176,079	-	441,122
Current portion of delinquent taxes receivable	-	-	-	-	214,288
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	-	6,427,282
Prepaid expenses	-	-	98,349	-	1,100,639
Due from other funds	-	-	-	-	355,804
Inventories	7,610	-	-	-	289,114
Total current assets	<u>100,072</u>	<u>193,280</u>	<u>5,874,666</u>	<u>-</u>	<u>21,166,529</u>
<b>LONG-TERM NOTE RECEIVABLE</b>	-	-	200,000	-	200,000
<b>LONG-TERM ADVANCE TO OTHER FUNDS</b>	-	-	1,487,025	-	2,055,178
<b>PROPERTY AND EQUIPMENT - AT COST</b>					
Land	-	35,378	-	-	35,130
Buildings	-	1,136,548	-	-	781,080
Machinery and equipment	-	4,552,665	-	-	4,027,968
Less accumulated depreciation	-	<u>(2,737,006)</u>	-	-	<u>(2,342,358)</u>
Construction in progress	-	2,987,585	-	-	2,501,820
	-	<u>370,962</u>	-	-	<u>431,490</u>
<b>DELINQUENT TAXES RECEIVABLE</b>	-	-	-	-	3,935,500
<b>INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES</b>	<u>\$ 100,072</u>	<u>\$ 3,551,827</u>	<u>\$ 7,561,691</u>	<u>\$ -</u>	<u>\$ 30,982,713</u>

County of Muskegon  
Internal Service Funds  
COMBINING BALANCE SHEET-CONTINUED

December 31, 1996

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals	
					1996	1995
<b>LIABILITIES AND EQUITY</b>						
<b>CURRENT LIABILITIES</b>						
Accounts payable	\$ 8,365	\$ 146,521	\$ 782,339	\$ -	\$ 937,225	\$ 1,094,531
Accrued liabilities	-	-	2,697,153	-	2,751,295	2,385,101
Due to other funds	1,144	-	-	-	1,144	296,752
Current portion of tax anticipation notes payable	-	-	-	-	5,900,000	7,300,000
Total current liabilities	<u>9,509</u>	<u>146,521</u>	<u>3,479,492</u>	<u>-</u>	<u>9,589,664</u>	<u>11,076,384</u>
<b>LONG-TERM DEBT</b>						
Tax anticipation notes payable	-	-	-	-	3,100,000	2,750,000
Long-term advances from other funds	30,000	874,278	-	-	904,278	923,634
	<u>30,000</u>	<u>874,278</u>	<u>-</u>	<u>-</u>	<u>4,004,278</u>	<u>3,673,634</u>
<b>RETAINED EARNINGS</b>						
Reserved for equipment purchases	-	2,082,794	-	-	2,082,794	2,082,794
Unreserved	60,563	448,234	-	-	7,703,701	7,767,962
Designated for future insurance costs	-	-	4,082,199	-	4,082,199	6,381,939
	<u>60,563</u>	<u>2,531,028</u>	<u>4,082,199</u>	<u>-</u>	<u>13,868,694</u>	<u>16,232,695</u>
	<u>\$ 100,072</u>	<u>\$ 3,551,827</u>	<u>\$ 7,561,691</u>	<u>\$ -</u>	<u>\$ 27,462,636</u>	<u>\$ 30,982,713</u>

County of Muskegon  
Internal Service Funds  
COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS  
Year ended December 31, 1996

	1992	1993	1994	1995	1996
	Delinquent Tax Revolving (6192)	Delinquent Tax Revolving (6193)	Delinquent Tax Revolving (6194)	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ 209,784	\$ 474,052	\$ 1,068,166	\$ 472
Intragovernmental revenues	-	-	-	-	-
Other	-	209,784	474,052	1,068,166	472
Operating expenses					
Salaries and fringes	-	-	-	-	-
Supplies and other operating expenses	-	2,629	1,173	21,125	-
Cost of materials used	-	-	-	-	-
Insurance benefits and claims	-	-	-	-	-
Insurance premiums	-	-	-	-	-
Interest expense	-	208,511	292,708	246,615	-
Depreciation	-	211,140	293,881	267,740	-
Operating income (loss)	-	(1,356)	180,171	800,426	472
Investment income	-	311,787	32,442	37,983	-
Net Income (loss) before operating transfers	-	310,431	212,613	838,409	472
Operating transfers (out)	-	(532,605)	-	-	-
NET INCOME (LOSS)	-	(222,174)	212,613	838,409	472
Retained earnings at beginning of year	5,631,920	1,372,734	718,575	355	-
Equity transfer (to) from other funds	(5,631,920)	4,273,920	-	-	-
Retained earnings at end of year	\$ -	\$ 5,424,480	\$ 931,188	\$ 838,764	\$ 472

County of Muskegon  
Internal Service Funds

COMBINING STATEMENT OF REVENUES, EXPENSES  
AND CHANGES IN RETAINED EARNINGS

Year ended December 31, 1996

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
					1996
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,752,474
Intragovernmental revenues	156,212	1,146,327	8,810,169	-	10,112,708
Other	-	148,199	165,686	-	313,885
	<u>156,212</u>	<u>1,294,526</u>	<u>8,975,855</u>	<u>-</u>	<u>12,179,067</u>
Operating expenses					
Salaries and fringes	3,572	1,664	179,852	-	185,088
Supplies and other operating expenses	-	10,376	136,877	-	172,180
Cost of materials used	139,309	241,846	-	-	381,155
Insurance benefits and claims	-	-	1,275,452	-	1,275,452
Insurance premiums	-	-	7,361,556	-	7,361,556
Interest expense	-	19,591	-	-	767,425
Depreciation	-	577,264	-	-	577,264
	<u>142,881</u>	<u>850,741</u>	<u>8,953,737</u>	<u>-</u>	<u>10,720,120</u>
Operating income (loss)	13,331	443,785	22,118	-	1,458,947
Investment income	2,854	4,449	278,790	-	668,305
Net Income (loss) before operating transfers	16,185	448,234	300,908	-	2,127,252
Operating transfers (out)	-	-	-	-	(532,605)
NET INCOME (LOSS)	16,185	448,234	300,908	-	1,594,647
Retained earnings at beginning of year	44,378	2,082,794	3,781,291	2,600,648	16,232,695
Equity transfer (to) from other funds	-	-	-	(2,600,648)	(3,958,648)
Retained earnings at end of year	<u>\$ 60,563</u>	<u>\$ 2,531,028</u>	<u>\$ 4,082,199</u>	<u>\$ -</u>	<u>\$ 13,868,694</u>
					<u>\$ 16,232,695</u>

County of Muskegon  
Internal Service Funds  
COMBINING STATEMENT OF CASH FLOWS

Year ended December 31, 1996

	1992	1993	1994	1995	1996
	Delinquent Tax Revolving (6192)	Delinquent Tax Revolving (6193)	Delinquent Tax Revolving (6194)	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)
<b>CASH FLOW FROM OPERATIONS</b>					
Operating income (loss)	-	(\$ 1,356)	\$ 180,171	\$ 800,426	\$ 472
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	-	208,511	292,708	246,615	-
Other debt service expense	-	2,629	1,173	21,125	-
Debt service revenues	-	(209,784)	(474,052)	(1,068,166)	(472)
(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	-	(148,354)	(180,171)	(800,426)	(472)
Net cash provided by (used for) operations	-	(149,710)	-	-	-
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
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	-	-	-	-	-

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

Year ended December 31, 1996

	1992	1993	1994	1995	1996
	Delinquent Tax Revolving (6192)	Delinquent Tax Revolving (6193)	Delinquent Tax Revolving (6194)	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Interest on debt and other debt expenses	\$ -	(\$ 237,253)	(\$ 308,986)	(\$ 240,561)	\$ 472
Tax collections	882,625	5,298,452	4,359,734	4,786,687	6,931
Delinquent tax payments to municipalities	-	-	(1,732,014)	(9,453,926)	-
Bond payments	-	(4,400,000)	(2,900,000)	3,100,000	-
Bond proceeds	-	-	-	3,150,000	-
Advances to other funds	-	(555,000)	-	-	-
Advances from other funds	555,000	-	-	-	-
Interest income on advances	-	-	-	-	-
Operating transfers out	-	(532,605)	-	-	-
Equity transfers to other funds	(5,631,920)	(1,358,000)	-	-	-
Equity transfers from other funds	-	5,631,920	-	-	-
Net cash provided by (used for) noncapital financing activities	(4,194,295)	3,847,514	(581,266)	1,342,200	7,403
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>					
Interest received from investment pool	88,795	118,205	33,933	4,917	-
Net cash provided by investing activities	88,795	118,205	33,933	4,917	-
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(4,105,500)	3,816,009	(547,333)	1,347,117	7,403
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	4,105,500	-	663,209	6,064	-
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	\$ -	\$ 3,816,009	\$ 115,876	\$ 1,353,181	\$ 7,403

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

Year ended December 31, 1996

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	Totals
	1996	1996	1996	1996	1995
<b>CASH FLOW FROM OPERATIONS</b>					
Operating income (loss)	\$ 13,331	\$ 443,785	\$ 22,118	\$ -	\$ 2,770,988
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:					
Depreciation expense	-	577,264	-	-	485,455
Loss (gain) on sale of fixed assets	-	(22,432)	-	-	10,147
Debt service interest expense	-	-	-	-	896,675
Other debt service expense	-	-	-	-	79,868
Debt service revenues	-	-	-	6,156	(1,973,678)
(Increase) decrease in accounts receivable	(594)	7,526	722	-	1,751
(Increase) decrease in prepaid items	-	-	257,455	-	(247,889)
Increase (decrease) in due to other funds	1,144	-	(482)	-	126,314
(Increase) decrease in due from other funds	1,356	269,334	18,424	-	(270,690)
(Increase) decrease in inventory	-	-	-	-	29,892
Increase (decrease) in accounts payable	6,332	56,678	(220,317)	-	332,447
Increase (decrease) in accrued liabilities	-	(58)	373,360	-	236,701
Total adjustments	8,238	888,312	429,162	6,156	(293,007)
Net cash provided by (used for) operations	21,569	1,332,097	451,280	6,156	2,447,981
<b>CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Proceeds from sale of fixed assets	-	-	-	-	3,958
Principal and interest paid on long term debt	-	(146,560)	-	-	(198,215)
Purchase of fixed assets	-	(980,069)	-	-	(743,708)
Net cash used for capital and related financing activities	-	(\$ 1,126,629)	\$ -	\$ -	(\$ 937,965)

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

Year ended December 31, 1996

	Central Stores (6330)	Equipment Revolving (6660)	Insurance (6770)	Retirees' Insurance (6771)	1996	1995
<b>CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES</b>						
Interest on debt and other debt expenses	\$ -	\$ -	\$ -	\$ -	(\$ 786,328)	(\$ 803,686)
Tax collections	-	-	-	-	15,334,429	12,175,063
Delinquent tax payments to municipalities	-	-	-	-	(11,185,940)	(7,600,958)
Bond payments	-	-	-	-	(4,200,000)	(10,500,000)
Bond proceeds	-	-	-	-	3,150,000	7,250,000
Advances to other funds	-	-	13,153	-	(541,847)	(1,793,406)
Advances from other funds	-	(19,355)	-	-	535,645	880,651
Interest income on advances	-	-	-	-	-	-
Operating transfers out	-	-	-	-	(532,605)	(1,706,639)
Equity transfers to other funds	-	-	-	(2,600,648)	(9,590,568)	(6,281,064)
Equity transfers from other funds	-	-	-	-	5,631,920	5,668,064
Net cash provided by (used for) noncapital financing activities	-	(19,355)	13,153	(2,600,648)	(2,185,294)	(2,711,975)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>						
Interest received from investment pool	1,387	3,105	167,381	23,748	441,471	736,639
Net cash provided by investing activities	1,387	3,105	167,381	23,748	441,471	736,639
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>						
	22,956	189,218	631,814	(2,570,744)	(1,209,060)	(435,320)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>						
	64,650	-	4,965,881	2,570,744	12,376,048	12,811,368
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>						
	<u>\$ 87,606</u>	<u>\$ 189,218</u>	<u>\$ 5,597,695</u>	<u>\$ -</u>	<u>\$ 11,166,988</u>	<u>\$ 12,376,048</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.

Retiree's Insurance (7330)--to account for revenues collected from user departments for the payment of medical and dental insurance for retirees.

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, 1996

December 31, 1996

	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 (7960)
Cash and cash investments	\$ 30,936	\$ 66,792	\$ 313,789	\$ 38,253	\$ 36,674	\$ 44,910
Accounts receivable	-	-	52,304	310	-	-
Intergovernmental receivable	-	-	-	-	4,203	-
Accrued interest receivable	-	2,173	8,570	1,263	1,173	410
Due from other funds	-	-	1,024	-	-	-
	<u>\$ 30,936</u>	<u>\$ 68,965</u>	<u>\$ 375,687</u>	<u>\$ 39,826</u>	<u>\$ 42,050</u>	<u>\$ 45,320</u>

ASSETS

Cash and cash investments  
Accounts receivable  
Intergovernmental receivable  
Accrued interest receivable  
Due from other funds

LIABILITIES AND FUND BALANCE

Accounts payable	\$ 24	\$ -	\$ 113,506	\$ 899	\$ -	\$ 1,251
Intergovernmental payable	-	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-	-
Trust deposits	-	-	-	-	-	-
Accrued liabilities	-	-	28,417	537	195	6,017
Due to other funds	-	-	-	-	-	-
Unallocated receipts	-	-	-	-	-	-
Fines and Fees due to local municipalities and libraries	-	-	-	-	-	-
Deferred Revenue	-	-	-	-	-	-
Fund balances (deficit)	<u>24</u>	<u>-</u>	<u>141,923</u>	<u>1,436</u>	<u>195</u>	<u>7,268</u>
Unreserved	30,912	68,965	-	-	-	-
Designated for perpetual care	-	-	233,764	38,390	41,855	38,052
Unreserved - undesignated	<u>30,912</u>	<u>68,965</u>	<u>233,764</u>	<u>38,390</u>	<u>41,855</u>	<u>38,052</u>
	<u>\$ 30,936</u>	<u>\$ 68,965</u>	<u>\$ 375,687</u>	<u>\$ 39,826</u>	<u>\$ 42,050</u>	<u>\$ 45,320</u>



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

	Year ended December 31, 1996						September 30, 1996	
	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)	1996	1995
Revenues								
Grants								
Federal	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	1,100	6,618	7,718	52,374
Local units	-	-	-	-	-	5,024	5,024	250
Charges for services rendered	-	-	1,542,666	66,803	227	6,653	1,616,349	1,472,706
Contributions from private sources	-	-	-	-	-	160,263	160,263	110,421
Investment income	932	2,173	13,712	1,972	1,710	1,331	21,830	30,083
Other	-	-	889	-	-	7,830	8,719	18,762
	932	2,173	1,557,267	68,775	3,037	187,719	1,819,903	1,684,596
Expenditures								
	459	7,915	1,592,461	65,898	56	204,729	1,871,518	2,321,498
Revenues over (under) expenditures	473	(5,742)	(35,194)	2,877	2,981	(17,010)	(51,615)	(636,902)
Other financing sources (uses)								
Operating transfers in (out)	-	-	-	-	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	473	(5,742)	(35,194)	2,877	2,981	(17,010)	(51,615)	(636,902)
Fund balance (deficit) at beginning of year	30,439	74,707	268,958	35,513	38,874	55,062	503,553	1,140,455
Fund balance (deficit) at end of year	\$ 30,912	\$ 68,965	\$ 233,764	\$ 38,390	\$ 41,855	\$ 38,052	\$ 451,938	\$ 503,553

County of Muskegon  
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES

For Fiscal Year Ended December 31, 1996

	Balance Jan. 1, 1996	Additions	Deductions	Balance Dec. 31, 1996
<b>Trust and Agency (7010)</b>				
<b>ASSETS</b>				
Cash and cash investments	\$ 2,534,293	\$ 84,165,981	\$ 84,116,826	\$ 2,583,448
Accounts receivable	47,273	506,397	240,168	313,502
	<u>\$ 2,581,566</u>	<u>\$ 84,672,378</u>	<u>\$ 84,356,994</u>	<u>\$ 2,896,950</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 13,749	\$ 9,044,390	\$ 7,401,897	\$ 1,656,242
Undistributed taxes				
Current	64,205	243,354	261,055	46,504
Delinquent	55,139	11,329,181	11,311,922	72,398
Due to State of Michigan	525,896	5,523,254	5,941,560	107,590
Fines and fees due to local municipalities and libraries	17,799	318,037	335,737	99
Trust deposits	1,340,968	29,953,718	30,418,132	876,554
Unallocated receipts	563,810	43,315,898	43,742,145	137,563
	<u>\$ 2,581,566</u>	<u>\$ 99,727,832</u>	<u>\$ 99,412,448</u>	<u>\$ 2,896,950</u>
<b>DSS Client Trust (7130)</b>				
<b>ASSETS</b>				
Cash and cash investments	\$ 1,171	\$ 20,509	\$ 20,032	\$ 1,648
Accrued Interest Receivable		283	277	6
	<u>\$ 1,171</u>	<u>\$ 20,792</u>	<u>\$ 20,309</u>	<u>\$ 1,654</u>
<b>LIABILITIES</b>				
Trust Deposits	\$ 1,171	\$ 30,410	\$ 29,927	\$ 1,654
<b>Cooperative Extension Trust (7160)</b>				
<b>ASSETS</b>				
Cash and cash investments	\$ 9,210	\$ 23,929	\$ 17,206	\$ 15,933
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ 2,984	\$ 2,662	\$ 322
Unallocated receipts	9,210	26,927	20,526	15,611
	<u>\$ 9,210</u>	<u>\$ 29,911</u>	<u>\$ 23,188</u>	<u>\$ 15,933</u>

County of Muskegon  
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED  
For Fiscal Year Ended December 31, 1996

	Balance Jan. 1, 1996	Additions	Deductions	Balance Dec. 31, 1996
Deferred Compensation Plans (7170)				
ASSETS				
Cash and cash investments	\$ 12,759,514	\$ 3,125,166	\$ 945,573	\$ 14,939,107
LIABILITIES				
Trust deposits	\$ 12,759,514	\$ 3,125,166	\$ 945,573	\$ 14,939,107
Library Penal Fines (7210)				
ASSETS				
Cash and cash investments	\$ 201,899	\$ 524,582	\$ 516,449	\$ 210,032
Accrued interest receivable	2,203	12,167	7,815	6,555
	\$ 204,102	\$ 536,749	\$ 524,264	\$ 216,587
LIABILITIES				
Unallocated receipts	\$ 204,102	\$ 422,578	\$ 410,093	\$ 216,587
Retirees' Insurance (7330)				
ASSETS				
Cash and cash investments	\$ -	\$ 4,625,307	\$ 815,951	\$ 3,809,356
Accounts receivable	-	178,678	171,821	6,857
Accrued interest receivable	-	187,441	79,054	108,387
	\$ -	\$ 4,991,426	\$ 1,066,826	\$ 3,924,600
LIABILITIES				
Accounts payable	\$ -	\$ 254,039	\$ 251,257	\$ 2,782
Trust Deposits	-	3,925,185	3,367	3,921,818
	\$ -	\$ 4,179,224	\$ 254,624	\$ 3,924,600
Veterans Affairs (7940)				
ASSETS				
Cash and cash investments	\$ 20,660	\$ 181,121	\$ 166,201	\$ 35,580
Accrued interest receivable	633	3,893	2,244	2,282
	\$ 21,293	\$ 185,014	\$ 168,445	\$ 37,862
LIABILITIES				
Accounts payable	\$ 3,032	\$ 51,049	\$ 53,464	\$ 617
Unallocated receipts	18,261	185,457	166,473	37,245
	\$ 21,293	\$ 236,506	\$ 219,937	\$ 37,862

County of Muskegon  
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED

For Fiscal Year Ended December 31, 1996

	Balance January 1, 1996	Additions	Deductions	Balance December 31, 1996
<b>TOTALS - All Agency Funds</b>				
<b>ASSETS</b>				
Cash and cash investments	\$ 15,526,747	\$ 92,666,595	\$ 86,598,238	\$ 21,595,104
Accounts receivable	47,273	685,075	411,989	320,359
Accrued interest receivable	2,836	203,784	89,390	117,230
	<u>\$ 15,576,856</u>	<u>\$ 93,555,454</u>	<u>\$ 87,099,617</u>	<u>\$ 22,032,693</u>
<b>LIABILITIES</b>				
Accounts payable	\$ 16,781	\$ 9,352,462	\$ 7,709,280	\$ 1,659,963
Undistributed taxes				
Current	64,205	243,354	261,055	46,504
Delinquent	55,139	11,329,181	11,311,922	72,398
Due to State of Michigan	525,896	5,523,254	5,941,560	107,590
Fines and fees due to local municipalities and libraries	17,799	318,037	335,737	99
Trust deposits	14,101,653	37,034,479	31,396,999	19,739,133
Unallocated receipts	795,383	43,950,860	44,339,237	407,006
	<u>\$ 15,576,856</u>	<u>\$ 107,751,627</u>	<u>\$ 101,295,790</u>	<u>\$ 22,032,693</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, 1996

	BALANCE DECEMBER 31, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
General Fixed Assets				
Land	\$ 1,975,429	\$ -	-	\$ 1,975,429
Land Improvements	591,623	930	-	592,553
Buildings and improvements	23,425,202	222,716	-	23,647,918
Equipment	6,980,897	1,020,088	294,824	7,706,161
Construction in Progress	1,297,475	-	-	1,297,475
Total General Fixed Assets	<u>\$ 34,270,626</u>	<u>\$ 1,243,734</u>	<u>\$ 294,824</u>	<u>\$ 35,219,536</u>
Investments in General Fixed Assets				
Capital projects funds				
General obligation bonds	\$ 7,978,165	\$ -	-	\$ 7,978,165
Federal Grants	143,187	134,763	1,575	276,375
State Grants	3,967,878	668,857	282,922	4,353,813
General Fund revenues	13,649,063	562,307	101,372	14,109,998
Special revenue	8,532,333	-	31,148	8,501,185
Total Investment in General Fixed Assets	<u>\$ 34,270,626</u>	<u>\$ 1,365,927</u>	<u>\$ 417,017</u>	<u>\$ 35,219,536</u>

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

FOR THE YEAR ENDED DECEMBER 31, 1996

	BALANCE DECEMBER 31, 1995	ADDITIONS	DEDUCTIONS	BALANCE DECEMBER 31, 1996
<b>FUND AND ACTIVITY</b>				
General county government Control				
Legislative	\$ 5,650	-	-	\$ 5,650
Judicial	1,220,036	8,793	36,598	1,192,231
Total control	<u>1,225,686</u>	<u>8,793</u>	<u>36,598</u>	<u>1,197,881</u>
Staff agencies				
Finance	34,323	516	-	34,839
Administrative and board	4,398,573	885	10,938	4,388,520
Records and reporting	95,660	1,059	10,287	86,432
Personnel	37,253	333	1,806	35,780
Prosecution investigation	58,960	2,752	7,752	53,960
General county	84,976	87,640	-	172,616
Community services	65,303	-	15,120	50,183
Drains and public works	19,418	1,599	-	21,017
Internal services	498,437	-	30,124	468,313
Total staff agencies	<u>5,292,903</u>	<u>94,784</u>	<u>76,027</u>	<u>5,311,660</u>
Total General County Government	<u>6,518,589</u>	<u>103,577</u>	<u>112,625</u>	<u>6,509,541</u>
Public safety				
Police protection	3,284,248	85,081	28,703	3,340,626
Animal protection	399,460	-	-	399,460
Marine safety	93,107	26,846	-	119,953
Total public safety	<u>3,776,815</u>	<u>111,927</u>	<u>28,703</u>	<u>3,860,039</u>
Health	11,913,557	922,075	247,425	12,588,207
Welfare	5,469,893	203,497	15,838	5,657,552
Culture	798,324	18,104	3,693	812,735
Recreation	1,837,248	6,747	8,733	1,835,262
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>\$ 34,270,626</u>	<u>\$ 1,365,927</u>	<u>\$ 417,017</u>	<u>\$ 35,219,536</u>

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

FOR THE YEAR ENDED DECEMBER 31, 1996

FUND AND ACTIVITY	LAND	LAND IMPROVEMENTS	BUILDINGS AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTALS
General county government Control						
Legislative	\$ -	\$ -	\$ -	\$ 5,650	\$ -	\$ 5,650
Judicial	-	-	648,943	543,288	-	1,192,231
Total control	-	-	648,943	548,938	-	1,197,881
Staff agencies						
Finance	-	-	-	34,839	-	34,839
Administrative and board	444,456	17,471	3,899,031	27,562	-	4,388,520
Records and reporting	-	-	2,172	84,260	-	86,432
Personnel	-	-	-	35,780	-	35,780
Prosecution investigation	-	-	1,037	52,923	-	53,960
General county	-	-	81,986	90,630	-	172,616
Community services	-	-	-	50,183	-	50,183
Drains and public works	-	1,447	-	19,570	-	21,017
Internal services	-	-	5,576	462,737	-	468,313
Total staff agencies	444,456	18,918	3,989,802	858,484	-	5,311,660
Total General County Government	444,456	18,918	4,638,745	1,407,422	-	6,509,541
Public safety						
Police protection	-	-	3,043,524	297,102	-	3,340,626
Animal protection	-	13,147	350,143	36,170	-	399,460
Marine safety	-	-	-	119,953	-	119,953
Total public safety	-	13,147	3,393,667	453,225	-	3,860,039
Health	580,130	23,966	7,334,453	4,649,658	-	12,588,207
Welfare	29,500	3,940	4,695,531	928,581	-	5,657,552
Culture	25,320	-	589,082	198,333	-	812,735
Recreation	896,023	532,582	337,715	68,942	-	1,835,262
Convention center	-	-	2,658,725	-	-	2,658,725
Construction in Progress	-	-	-	-	1,297,475	1,297,475
Total general fixed assets allocated to functions	\$ 1,975,429	\$ 592,553	\$ 23,647,918	\$ 7,706,161	\$ 1,297,475	\$ 35,219,536

# **STATISTICAL SECTION**

County of Muskegon

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION\*

Ten years ended December 31, 1996  
(Unaudited)

<u>Year ended Dec. 31</u>	<u>Legis-lative</u>	<u>Judicial</u>	<u>General Govern-ment</u>	<u>Public Safety</u>	<u>Health</u>	<u>Welfare</u>	<u>Cultural</u>	<u>Recrea-tion</u>	<u>Other</u>	<u>Total</u>
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
1996	244,660	5,424,406	9,103,277	6,337,778	4,589,997	32,506	713,267	69,360	151,071	26,666,322

\* Includes operating transfers to other funds.

County of Muskegon

SUMMARY OF GENERAL FUND REVENUES  
AND RESIDUAL EQUITY TRANSFER

Ten years ended December 31, 1996  
(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*
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
1996	14,138,772	9,883	3,898,735	2,085,066	2,862,059	712,541	1,464,549	544,403	25,716,008	1,358,000

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

Ten years ended December 31, 1996  
(Unaudited)

Year ended December 31	Taxable Value	Adjustments**	Adjusted Taxable value	County operating millage	Total tax levy	Current tax collections	Percent of levy collected
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	(38,048,470)	2,197,162,455	5.8416	12,834,944	11,401,912	88.83
1996	2,368,439,887	N/A	N/A	5.8416	13,825,478	N/A*	N/A*

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

\*\* 1995 Adjustments: Board of Review \$ 881,062  
Tax Tribunal ( 431,847)  
Captured Value (38,497,685)

( Source: Treasurer's Office )

County of Muskegon

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

Ten years ended December 31, 1996  
(Unaudited)

Year ended December 31	Cities and Villages	Intermediate and Special Education School Districts	County and Museum	TAX RATES			Total
1987	7.58	39.82	6.51	3.97		57.88	
1988	7.68	41.30	6.53	4.08		59.59	
1989	7.36	41.79	6.53	4.04		59.72	
1990	7.28	41.99	6.52	4.08		59.87	
1991	7.08	42.17	6.49	4.10		59.84	
1992	6.91	42.95	6.49	4.17		60.52	
1993	5.98	42.10	6.15	3.98		58.16	
1994	6.04	19.39	6.22	3.80		35.47	
1995	5.98	22.13	6.35	3.98		38.44	
1996	9.92	23.98	6.71	5.40		46.01	
1987	10,721,820	56,311,857	9,200,598	5,621,339		81,855,614	
1988	11,307,366	60,821,914	9,610,196	6,006,356		87,745,832	
1989	11,575,272	65,742,861	10,268,668	6,357,804		93,944,605	
1990	12,423,169	71,658,066	11,135,652	6,962,340		102,179,227	
1991	13,039,360	77,632,643	11,952,124	7,544,001		110,168,128	
1992	12,981,997	80,790,634	12,210,760	7,847,271		113,830,662	
1993	12,427,921	87,446,565	12,768,974	8,254,704		120,898,164	
1994	12,966,934	41,601,695	13,344,669	8,150,961		76,064,259	
1995	13,356,953	49,446,025	14,196,240	8,896,856		85,896,074	
1996	14,261,002	52,732,928	15,900,758	9,163,942		92,058,630	

(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, 1996  
 (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>		
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
1996	2,212,563,335	2,212,563,335	284,497,479	2,497,060,814

\* 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, 1996  
(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>
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
1996	30,456,130	89,355,554	N/A	4,994,121,628

( 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, 1996  
(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>
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
1996	158,983	2,497,060,814	17,910,000	.72	112.65

\*Based on 1980 census

\*\*Refunded in 1988

\*\*\*Based on 1990 census

County of Muskegon  
 STATEMENT OF DIRECT AND OVERLAPPING DEBT  
 December 31, 1996  
 (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	\$30,850,012	100%	\$30,850,012
Muskegon Community College & Intermediate School Districts	16,938	100	16,938
County at large	26,310,000	100	26,310,000
Tax anticipation notes	9,000,000	100	9,000,000
School Districts	170,774,685	100	170,774,685
Cities, villages and townships	<u>49,551,816</u>	100	<u>49,551,816</u>
	<u>\$286,503,451</u>		<u>\$286,503,451</u>

(Source: Municipal Advisory Council)

County of Muskegon  
STATEMENT OF LEGAL DEBT MARGIN  
December 31, 1996  
(Unaudited)

State equalized value		<u>\$2,497,060,814</u>
Debt limit 10 percent of equalized value		249,706,081
Amount of debt applicable to debt limit		
Total bonded debt	66,160,000	
Other debt	<u>5,485,327</u>	
	71,645,327	
Less assets available for debt retirement	<u>18,384,921</u>	
Total amount of debt applicable to debt limit		<u>53,260,406</u>
Legal debt margin		<u>\$196,445,675</u>

County of Muskegon

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

Ten years ended December 31, 1996  
(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>
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
1996	185,000	142,841	327,841	25,036,915	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, 1996  
(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>
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
1996	2,502,552	2,502,552	100	8,400,623

County of Muskegon

REVENUE BOND COVERAGE

WASTEWATER MANAGEMENT SYSTEM

Ten years ended December 31, 1996  
(Unaudited)

Year ended December 31	Gross revenues (1)	Direct operating expenses(2)	Net revenue available for debt service	Debt Service Requirements (3)		Coverage
				Principal	Interest	
1987	2,095,915	1,356	2,094,559	1,025,000	826,100	1.13
1988	2,086,835	1,011	2,085,824	1,125,000	748,513	1.11
1989	2,249,847	1,583	2,248,264	1,200,000	666,225	1.20
1990	4,345,635	5,638	4,339,997	1,550,000	2,015,772	1.32
1991	4,080,616	3,439	4,077,177	1,600,000	2,180,750	1.08
1992	3,474,852	2,352	3,472,500	1,650,000	2,057,934	.94
1993	3,637,740	3,371	3,641,111	1,525,000	2,020,388	1.03
1994	3,487,852	5,115	3,482,737	5,050,000	1,938,325	.50
1995	2,501,964	1,687	2,500,277	850,000	831,225	1.49
1996	1,038,942	448,911 (5)	590,031	100,000	571,958	.88

- (1) Total revenues including interest
- (2) Operating expenses are paying agent fees and issuing costs
- (3) Includes principal and interest of revenue bonds only
- (4) Paid off 16 million dollar bond 3 years early in 1994
- (5) Refunded 13.75 million of 23 million dollar bond in 1996

COUNTY OF MUSKOGON  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 1996

<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>
LONG-TERM DISABILITY Continental Casualty Co.	SR-83092862	04/01/96 to 04/01/97	.00365 times monthly payroll	66 2/3% of salary \$5,000 mo.	Long Term Disability; eligible after 180 days disability
UNEMPLOYMENT COMPENSATION				County pays actual benefit charges	County reimbursing employer. Statutory program administered by MESOC
COUNTY INSURANCE COVERAGES					
TAX COLLECTION BONDS					
BURNHAM & FLOWER OF MI					
Summer Bonds	35M272092-07	07/01/96 to 12/01/97	\$ 315.00	Percentage of summer tax rolls	Bonding of County Treasurer for collection of tax rolls.
Winter Bonds	35M272091-08	12/01/96 to 07/01/97	\$4,693.00	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	35E608653-00	09/13/94 to 09/13/97	\$250.00	\$4,000.00	DNR License
TRAVEL INSURANCE					
Cloetingh Seaway General Continental Casualty	SR68041580	03/01/96 to 03/01/97	\$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	S730086	05/01/96 to 05/01/97	\$215.00	\$21,500.00	Brookhaven Patient Trust Bond, \$21,500 Surety Bond required by State of Michigan
NAMED OFFICIAL PUBLIC OFFICIALS					
Universal Insurance Services	35Z6888503	01/01/96 to 01/01/97	\$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  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 1996

<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>
<b>WORKERS' COMPENSATION</b>					
Midwest Employers Casualty Company	0-0886-SO-MI	01/01/96 to 01/01/97	\$43,810.00	\$5,000,000.00 per accident, \$1,000,000 employers liability	\$300,000.00 self-insured retention
<b>PROPERTY INSURANCE</b>					
Arkwright Mutual	020200089	01/01/96 to 01/01/99	\$75,859.95	\$117,611,000.00	Replacement cost coverage for all property, per policy deductible
Kemper Group	3XN00854700	01/01/96 to 01/01/97	\$5,563.00	\$30,000,000.00	Boiler and machinery coverage, \$5,000.00 deductible
Michigan Transit Pool	N/A	12/01/96 to 12/01/97	\$8,801.00 Deposit Prem.	Book Value of bus fleet	Transit fleet physical damage Coverage \$2,000.00 deductible
<b>LIABILITY INSURANCE</b>					
Insurance Co. of the West	CSR 120 838402	01/01/96 to 01/01/97	\$106,684.00	\$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 838502	01/01/96 to 01/01/97	\$68,347.00	\$9,000,000.00	Excess Public Entity Liability Policy
Evanston Insurance Company	SM 704306	01/01/96 to 01/01/97	\$60,475.00	\$1,000,000.00	Medical-Professional Liability coverage, \$25,000.00 deductible
Lexington Insurance Company	8780728	01/01/96 to 01/01/97	\$46,125.00	\$9,000,000.00	Excess Medical-Professional Liability coverage
National Union Fire Ins. Company	AP 3229389	11/19/96 to 11/19/97	\$9,190.00	\$10,000,000.00	Airport Liability coverage, \$1,000.00 deductible
Michigan Transit Pool	N/A	12/01/96 to 12/01/97	\$35,202.00 Deposit Prem.	\$1,000,000.00	Coverage for Muskegon Area Transit System
Physician's Ins. Co. of Michigan	0000417201	08/01/96 to 08/01/97	\$3,956.00	\$200,000.00/ \$600,000.00	Coverage for jail physician
Fidelity & Deposit Co.	304856-33	01/01/94 to 12/31/96	\$1,526.67	\$100,000.00	Crime Insurance, \$1,000.00 deductible

COUNTY OF MUSKOGEE  
SCHEDULE OF INSURANCE IN FORCE  
DECEMBER 31, 1996

<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>
<b>EMPLOYEE INSURANCE COVERAGE:</b> <b>MEDICAL/HOSPITAL INSURANCE</b>					
Blue Cross/Blue Shield	62626	03/01/96 to 03/01/97	\$3,412.80 (Single) \$8,019.72 (Family)	N/A	Hospital and Physician with DRI-100 Master Medical: \$5.00 Drug Rider
Blue Care Network	20402	03/01/96 to 03/01/97	\$2,079.12 (Single) \$4,867.32 (Family)	N/A	Health Maintenance Organization
Physician's Health Plan	21004	03/01/96 to 03/01/97	\$1,970.40 (Single) \$4,728.72 (Family)	N/A	Health Maintenance Organization
Care Choices	1009850001	03/01/96 to 03/01/97	\$1,909.92 (Single) \$5,335.08 (Family)	N/A	Health Maintenance Organization
Physician's Health Plan Plus	21366	03/01/96 to 03/01/97	\$2,010.60 (Single) \$4,825.00 (Family)	N/A	Health Maintenance Organization
Physician's Health Plan-Retiree	21352	04/01/96 to 04/01/97	\$2,365.88 (Single) \$5,283.84 (Family)	N/A	Health Maintenance Organization with Point of Service Option Health Maintenance Organization Retiree Coverage
<b>LIFE INSURANCE:</b>					
Group America	7980010	07/01/96 to 07/01/97	\$ 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
<b>DENTAL INSURANCE:</b>					
Delta Dental	2993-0001	07/01/96 to 07/01/97	\$355.92	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	2993-0003	07/01/96 to 07/01/97	\$353.28	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 annual maximum per retiree, \$24.00 deductible per year per family. Retirees only are eligible for this program

County of Muskegon

SALARIES OF PRINCIPAL OFFICIALS

December 31, 1996  
(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	
Chemist	
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	
Data Processing Manager	
Drain Commissioner	
Laboratory Supervisor	
Mental Health Finance Director	
Program Supervisor	
Public Works Engineer	
Referee/Friend of the Court	
Risk Manager	
Undersheriff	
Wastewater Farm Manager	
Wastewater Operations Supervisor	
County Clerk	
Deputy Health Officer	
Employment & Training Deputy Director	
Lieutenant	
Program Manager	
Public Health Nursing Director	
Purchasing Manager	
Register of Deeds	
Solid Waste Supervisor	
Transit System Manager	
Wastewater Maintenance Supervisor	
Youth Home Superintendent	

County of Muskegon

LABOR AGREEMENTS

December 31, 1996  
(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

(SOURCE: PERSONNEL DEPARTMENT)

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT

For five years ended December 31, 1996  
(Unaudited)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Public Safety					
Prosecutor	25	26	26	27	28
Prosecutor-Victim Witness Program	2	2	2	3	2
Sheriff-Operations	95	94	94	95	95
Community Corrections	2	6	6	6	6
Jail Work Program	3	-	-	-	-
Emergency Services	3	3	3	3	3
Marine Safety	6	8	8	8	8
Total	<u>136</u>	<u>139</u>	<u>139</u>	<u>142</u>	<u>142</u>
Judicial Administration					
Circuit Court	21	21	21	21	21
District Court	45	45	45	48	48
District Court-Probation Assessment	2	2	2	2	2
Friend of the Court	35	35	35	35	36
Friend of the Court Fund	3	3	3	3	3
Family Counseling	2	2	2	2	1
Juvenile Court	20	21	20	22	21
Juvenile Court Diversion Program	3	2	2	2	2
Juvenile Court Intensive Probation	4	4	-	-	-
Juvenile Court CASA Program	-	-	-	-	1
Probate Court	7	7	7	8	7
Total	<u>142</u>	<u>142</u>	<u>137</u>	<u>143</u>	<u>142</u>
General Government					
County Clerk	6	6	6	6	6
County Clerk-Circuit Court Records	6	6	6	6	6
Equalization	12	13	13	13	13
Register of Deeds	8	8	8	8	8
Central Microfilm	1	1	1	1	-
Treasurer	10	10	10	10	11
Building Information Services	1	1	1	1	1
Drain Commission	5	5	5	5	5
Cooperative Extension	3	2	2	2	2
Total	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>	<u>52</u>
Social Services					
Child Haven	14	14	14	14	16
Brookhaven	238	248	248	251	248
Child Care	30	30	36	33	33
Total	<u>282</u>	<u>292</u>	<u>298</u>	<u>298</u>	<u>297</u>
Public and Mental Health					
Health	96	117	129	114	91
Mental Health	267	298	319	315	317
Mental Health/AIS	7	6	5	5	4
Animal Shelter	9	9	9	8	-
Total	<u>379</u>	<u>430</u>	<u>462</u>	<u>442</u>	<u>412</u>

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For five years ended December 31, 1996  
(Unaudited)

	<u>1992</u>	<u>1993</u>	<u>1994</u>	<u>1995</u>	<u>1996</u>
Administration					
Administrator	8	8	8	8	8
Accounting	12	12	12	12	12
Personnel	7	7	7	8	7
Purchasing	4	4	4	4	4
Office Services	3	3	4	4	4
Data Processing	12	12	11	12	13
Employment and Training	17	19	18	23	17
Risk Management	3	3	3	3	3
Corporate Counsel	-	-	-	-	-
Total	<u>66</u>	<u>68</u>	<u>67</u>	<u>74</u>	<u>68</u>
Maintenance					
Courthouse-Grounds	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>18</u>
Total	<u>16</u>	<u>16</u>	<u>16</u>	<u>16</u>	<u>18</u>
DPW-Transportation and Planning					
Public Works	4	4	4	6	6
Airport	13	13	14	19	19
Transit	39	39	39	37	37
Wastewater	74	75	75	79	77
Wastewater Construction	2	-	-	-	-
Solid Waste	12	12	12	11	9
Solid Waste-Fly Ash	3	3	3	4	4
Solid Waste-Transfer Station	<u>8</u>	<u>8</u>	<u>8</u>	<u>-</u>	<u>-</u>
Total	<u>155</u>	<u>154</u>	<u>155</u>	<u>156</u>	<u>152</u>
Legislative					
Board of Commissioners	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	<u>11</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Libraries and Recreation					
Library	40	40	40	40	40
Parks	14	15	15	17	16
Fairgrounds	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u>56</u>	<u>57</u>	<u>57</u>	<u>59</u>	<u>58</u>
GRAND TOTAL	<u>1,295</u>	<u>1,359</u>	<u>1,392</u>	<u>1,391</u>	<u>1,350</u>

County of Muskegon

MISCELLANEOUS STATISTICAL DATA

December 31, 1996  
(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

( Source: Administration/Drain Commission )

Police Protection

Number of Employees	98
Jail Capacity	244
Vehicular Patrol Units	20

( Source: Sheriff's Department )

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.

( Source: Department of Public Works )

Education

Number of School Districts	12
Number of Administrative Personnel	252
Number of Teachers	2,235
Number of Students	36,482
Number of Charter Schools	1

( Source: MAISD )

Enterprises

<u>Wastewater Treatment</u>	
Number of Users	18
Data on Use of Consumption	33,070,000 Gallons per day
Plant Capacity	43,700,000 Gallons per day
Data on Distribution System	66% Industrial, 34% Residential

<u>Airport</u>	
Number of Users	66,486 Passengers annually
Data on Use	72,022 Landings and take-offs (annually)
Present Capacity	180,072 Passengers annually

<u>Solid Waste</u>	
Number of Users	9,673
Data on Use	66,157 Tons
Plant Capacity	1,105,860 Cubic yards

<u>Transit</u>	
Number of Users	485,855
Data on Use	502,618 Miles traveled
Number of Buses	17

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

December 31, 1996  
(Unaudited)

Employees as of December 31, 1996: 1,258

Election as of December 31, 1996:

Number of Registered Voters 114,209

Number of Votes Cast In Last  
General Election(1996) 64,022

Percentage of Registered Voters  
Voting in

Last General Election(1996) 56%

Last County Election 56%

( Source: County Clerk's Office )

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
1996	1,299,733,000

(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, 1996  
(Unaudited)

Principal Taxpayers - 1996

<u>Taxpayer</u>	<u>Business</u>	<u>Equalized value</u>	<u>Percentage total of assessed Evaluation</u>
Consumers Power	Electric	\$87,722,658	3.5%
S.D. Warren	Paper products	77,054,800	3.1
Michigan Consolidated Gas Company	Natural Gas	32,111,050	1.3
Sun Chemical	Pigments	22,097,800	.9
Sealed Power (SPX)	Automotive Parts	16,493,200	.7
Horizon Outlets	Property Management	11,669,200	.5
Brunswick	Bowling Accessories	10,941,200	.4
THF Fruitport Dev LP	Natural Resource Dev	10,325,300	.4
Lomac	Chemical Production	8,347,800	.3
Meijer, Inc.	Retail Sales	8,644,700	.3
		<u>285,407,708</u>	<u>11.4</u>

Equalized Value - \$2,497,060,814

<u>By Use</u>		<u>By Class</u>	
Residential	64.24%	Real Property	88.61%
Commercial	14.75	Personal Property	11.39
Industrial	7.21		
Agricultural	2.41		
Personal	11.39		

(Source: Equalization Department)

Largest Employers

Approximate Number of Employees

Howmet Corp.	1,968
Mercy General Health Partners	1,654
County of Muskegon	1,258
Hackley Hospital	1,234
Meijer, Inc.	1,150
Sealed Power Technologies (SPX)	1,140
Muskegon Public Schools	930
S.D. Warren (Scott Paper)	828
Brunswick	630
Reese Puffer Schools	600

(Source: MEGA)