

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

For the period ended September 30, 1999

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON MUSKEGON, MICHIGAN

September 30, 1999

BOARD OF COMMISSIONERS KENNETH HULKA, CHAIRMAN

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JAMES J. KOBZA
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NANCY G. FRYE**

**JACOB O. FUNKHOUSER
BILL GILL
LOUIS MCMURRAY
CLARENCE START**

COUNTY ADMINISTRATOR/CONTROLLER FRANK BEDNAREK

CENTRAL SERVICES DIRECTOR JAMES M. ELWELL

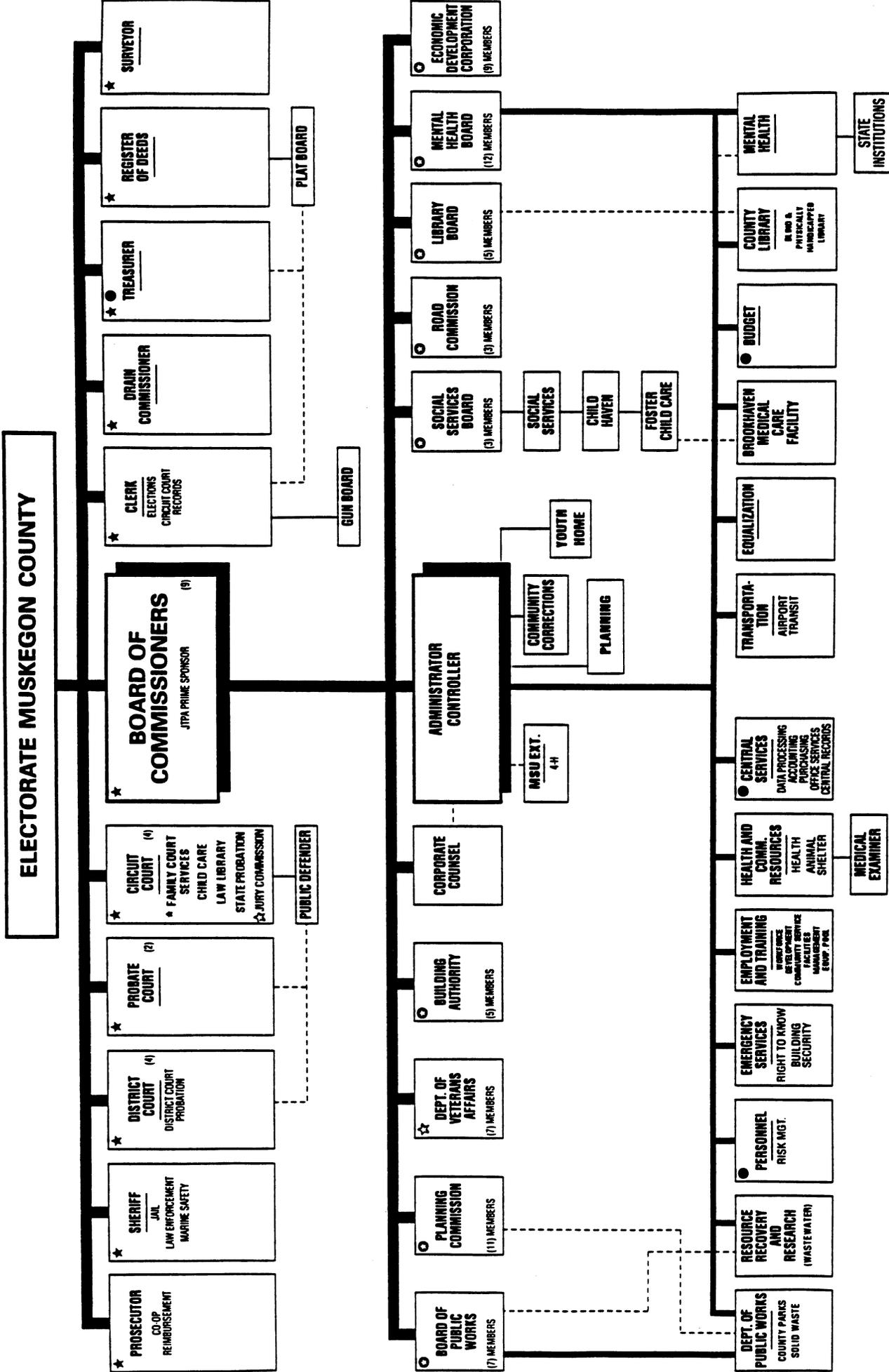
Prepared By
Accounting

JOSEPH W. SIEDENSTRANG, CPA

Accounting Director

Published February, 2000

1999 ORGANIZATIONAL CHART



- LEGEND:**
- ★ ELECTED POSITION
 - ☆ STATE APPOINTMENT OR CONCURRENCE
 - AUTONOMOUS OR SEMI-AUTONOMOUS FUNCTION (MEMBERS APPOINTED BY BOARD OF COMMISSIONERS)
 - INTRAGOVERNMENTAL
 - RELATED FUNCTION (OPERATIONS)
 - ★ FAMILY COURT SERVICES CONSISTS OF: FRIEND OF THE COURT, FOC CO-OP REIMBURSEMENT, FAMILY COUNSELING SERVICE, JUVENILE COURT AND INTENSIVE PROBATION

Comprehensive Annual Financial Report

County of Muskegon

September 30, 1999

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County of Muskegon

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MUSKEGON COUNTY

M I C H I G A N

990 TERRACE STREET, MUSKEGON, MICHIGAN 49442
(231) 724-6211 • FAX (231) 724-6673
ADMINISTRATOR/CONTROLLER

BOARD OF COMMISSIONERS

Kenneth J. Hulka, Chair
Bill Gill, Vice Chair
Paul Baade
Douglas Bennett
Nancy G. Frye
Jacob O. Funkhouser
James J. Kobza
Louis McMurray
Clarence Start

January 8, 2000

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

Dear Sirs:

The Comprehensive Annual Financial Report of the County of Muskegon, Michigan, for the fiscal year ended September 30, 1999, 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 No. 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 Family Independence Agency 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

The County's economic position continues to improve by tourism related developments which compliment our strong industrial base. Important individual companies in the area and their position in the marketplace are:

Brunswick Indoor Recreation Group - This company has approximately 625 employees and is in the leisure activities market, producing bowling equipment.

GTE North - This company, locally based, has approximately 450 employees and provides communication services throughout the state of Michigan.

Howmet Turbine Components Corp. - This company has approximately 2,000 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.

Mercy General Partners - This company employs approximately 1,650 employees. They provide comprehensive health care services and are a regional heart center.

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

Sappi Fine Paper - This company has approximately 825 employees. They manufacture a high-grade coated paper used in the printing of corporate annual reports.

Dana Corporation/Perfect Circle Division - This company has approximately 1150 employees and is a Fortune 500 company. They manufacture automotive piston rings and are the world's largest supplier. They maintain their division headquarters in Muskegon.

General Dynamics Corporation - This company has approximately 450 employees and manufactures military engines and is a large prime defense contractor.

SPX Corporation - Muskegon is home to this Fortune 500 company with its world headquarters based here.

Employment Data

For the period from October, 1995 through September, 1999, Muskegon County unemployment rates as compared to national rates were as follows:

	<u>1999</u> <u>County</u>	<u>1999</u> <u>USA</u>	<u>1998</u> <u>County</u>	<u>1998</u> <u>USA</u>	<u>1997</u> <u>County</u>	<u>1997</u> <u>USA</u>	<u>1996</u> <u>County</u>	<u>1996</u> <u>USA</u>
October	3.9	4.5	4.5	4.7	5.1	5.5	6.1	5.8
November	4.1	4.4	4.3	4.6	5.4	5.6	6.2	5.6
December	3.9	4.3	3.9	4.7	4.8	5.3	6.0	5.2
January	5.1	4.3	5.0	4.6	6.2	5.6	6.9	5.6
February	5.1	4.4	4.9	4.6	5.7	5.5	7.2	5.4
March	4.9	4.2	5.1	4.7	5.3	5.5	6.5	5.4
April	4.6	4.3	4.1	4.3	4.9	5.5	5.9	5.8
May	4.4	4.2	4.1	4.4	4.5	5.6	5.8	5.6
June	5.4	4.3	4.8	4.5	5.4	5.3	7.0	5.6
July	4.4	4.3	4.5	4.5	5.4	5.5	7.0	5.7
August	3.9	4.2	4.3	4.5	4.5	5.1	6.0	5.7
September	<u>4.1</u>	<u>4.2</u>	<u>3.9</u>	<u>4.5</u>	<u>4.9</u>	<u>5.2</u>	<u>5.5</u>	<u>5.7</u>
Average	<u>4.5</u>	<u>4.3</u>	<u>4.5</u>	<u>4.6</u>	<u>5.2</u>	<u>5.5</u>	<u>6.3</u>	<u>5.6</u>

Muskegon County's unemployment rate has declined 29% as compared to 1996. 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 Muskegon and West Michigan continues to improve. Unemployment and welfare caseloads continue at a low rate.

Several projects, large and small, have contributed to the growth and quality of living in Muskegon County. Some of the more interesting are:

Expansion and enlargement of Wickham Drive to accommodate industrial expansion.

Expansion by Howmet Corporation, a leader in aeronautical technology.

Initiation of converting the County Building into a Hall of Justice, putting all criminal and civil justice into one building.

Developing a new 5 year countywide strategic plan.

Purchased new property tax software to consolidate most of the taxing authorities into one database that can be shared by all.

Upgraded the law library computer system to allow improved access by all public and private interested parties.

Allowed a private non-profit organization to pass through funds to the State of Michigan to increase federal dollars in the community for health care coverage of the low income population.

Allowed a local township to use the county's borrowing power to install new sewer lines for expansion and creation of new shopping malls in the area.

Authorized the building of a new centrally located transit facility to serve the Greater Muskegon area.

Partnered with local municipalities to add additional law enforcement personnel on roadways for increased security and response time.

Helped to initiate a university to construct a freshwater aquarium for research and tourism.

Installed new boarding ramps at the airport for public comfort and increased passenger traffic.

Created a new tourism organization to promote the area as a "Destination Station" for summer and winter activities.

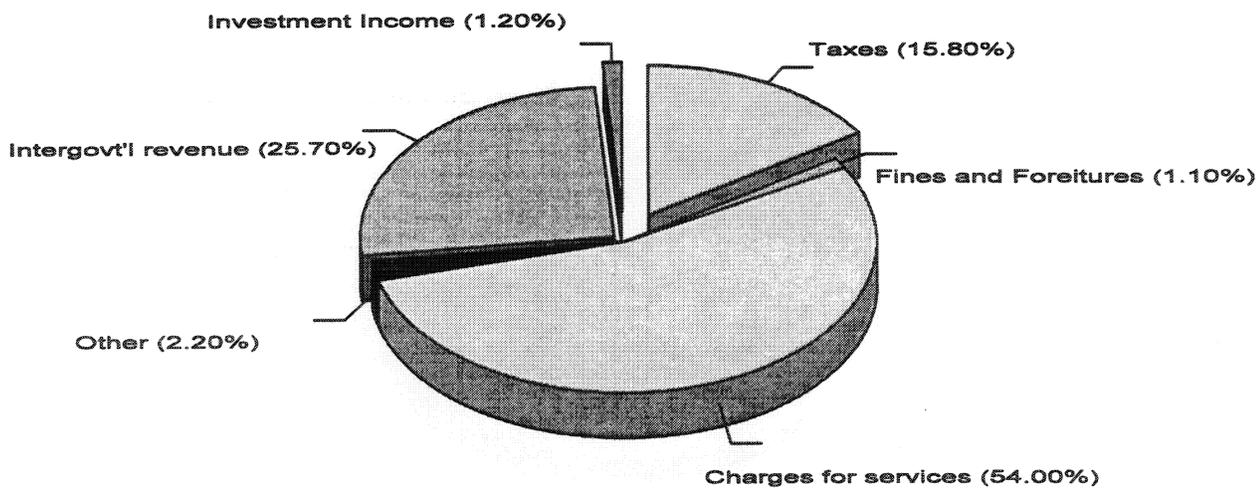
Budgetary Control

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 \$104,506,099. The major source of these revenues was property taxes totaling \$16,540,187. Intergovernmental receipts totaled \$26,838,658 and charges for services totaled \$56,423,078. The detail of general governmental revenues is as follows:

	1999 <u>(000)</u>	1999 <u>Percent of Total</u>
Taxes	\$16,540	15.8%
Licenses & Permits	8	-
Intergov't. Revenue	26,839	25.7
Charges for Services	56,423	54.0
Fines & Forfeitures	1,105	1.1
Investment Income	1,214	1.2
Other	<u>2,377</u>	<u>2.2</u>
	<u>\$ 104,506</u>	<u>100.0 %</u>

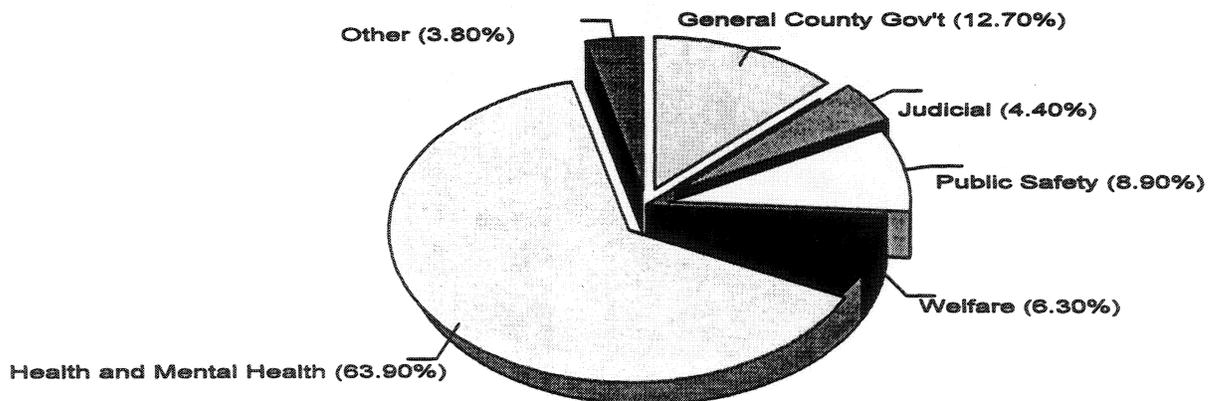


1999 General and Special Revenue Fund Revenues

General Governmental Expenditures

Expenditures for the county's general and special revenue funds totaled \$104,076,922. State and federal grants-in-aid support these programs. Local public health accounted for the largest category of expenditures. It amounted to \$66,466,528 or 63.9 percent of total expenditures. A summary of expenditures by general category is as follows:

	1999 <u>(000)</u>	1999 <u>Percent of Total</u>
Legislative	\$305	.3%
Judicial	4,600	4.4
General Co. Government	13,247	12.7
Public Safety	9,270	8.9
Health & Mental Health	66,467	63.9
Welfare	6,559	6.3
Culture	1,593	1.5
Recreation	487	.5
Other	277	.3
Capital Outlay	<u>1,272</u>	<u>1.2</u>
	<u>\$104,077</u>	<u>100.0%</u>



1999 General and Special Revenue Fund Expenditures

Enterprise Operations

The county's enterprise funds in 1999 provide a detailed analysis of operations relating to tourism and business within the county:

	1999 Income (Loss) Transferred to <u>Retained Earnings</u>	1999 Unreserved Retained Earnings <u>(Deficit)</u>
Fairgrounds Operation	\$376,935	\$966,225
Solid Waste Management	1,222,796	-
Fly Ash Program	(952,941)	1,733,976
Muskegon County Airport	(77,725)	1,275,816
Transit System	154,458	396,329
Northside Water	310,823	1,201,081
Wastewater Mgmt. System	549,765	15,092,305

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

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Average gallons per day (000)	33,031	32,000	32,000	32,000	32,000
Operating revenues (000)	\$9,985	\$12,790	\$11,267	\$12,260	\$11,240
Operating expense before depreciation (000)	\$7,236	\$9,133	\$8,810	\$9,575	\$9,849
Operating profit (loss) (before transfers) (000)	\$1,463	(\$1,839)	\$2,457	\$2,685	(\$1,621)

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$18,919,113 (of which \$15,092,305 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.

Cash Management

Investment Policies

Per Michigan Statutes Annotated (M.S.A.).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 \$3,458,638 in 1999, and \$3,021,932 for nine months in 1998. Interest returns on investments in 1998 and 1999 were as follows:

	<u>1998</u>	<u>1999</u>
Treasury Bills	4.6-6.46 %	4.6-6.46 %
Certificates of Deposit	4.9-6.25	4.7-6.00
Commercial Paper	5.07-6.06	4.84-6.00
Money Market	4.75-5.00	5.00-6.00

The average daily investment was \$69.7 million. Treasury bills averaged \$32.3 million. Certificates of deposit averaged \$22.2 million. Commercial paper averaged \$14.7 million, and money market funds averaged \$.5 million. This resulted in an average yield of 5.34 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.

Debt Structure

The general obligation debt issued by the county is currently \$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 \$3,191,715,441. The county's current general obligation debt is \$17,490,000. The ratio of debt to assessed value was .54 percent. The general obligation debt per capita was \$110.01.

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 5083 - 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 \$25,765,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax notes are the next largest debt, totaling \$16,350,000. These notes are issued to pay local units their respective outstanding taxes as of March 1 of each year. Delinquent tax collections are pledged to their repayment and if the taxes are not paid within two years the property is sold to pay the taxes.

In 1998, Standard and Poors gave the County a rating upgrade to A+ for unlimited tax issues. Moody's gave an increased rating to MIG1 for delinquent tax note issues. The improved ratings by these agencies is indicative of a stronger economy in Muskegon County and results in lower bond interest costs.

Independent Audit

The county is not required by ordinance or statute to have an annual independent audit. In 1999 however, independent auditors were engaged for the twenty fourth 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 September 30, 1998. This was the twenty first 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.

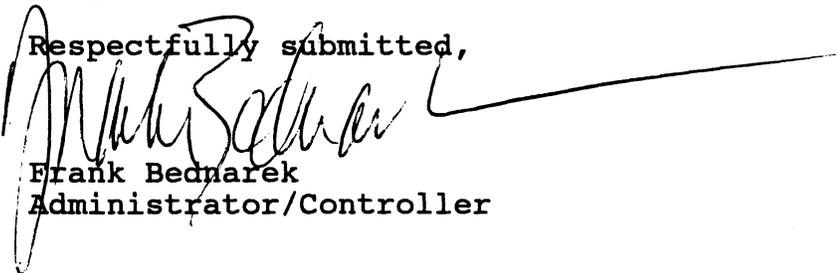
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized (comprehensive annual/component unit) financial report, whose contents conform to program standards. Such (CAFR)s must satisfy both generally accepted accounting principles 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 LLP, independent certified public accountants, have audited the accompanying general purpose financial statements and supplemental financial information and their audit report appears on Page 17.

1/8/00



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
September 30, 1998

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.



Cary Brueck
President
Jeffrey L. Esser
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 September 30, 1999. 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 generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards 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 general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Muskegon, as of September 30, 1999, and the results of its operation and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with the *Government Auditing Standards*, we have also issued our report dated January 7, 2000 on our consideration of the County of Muskegon's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

The Year 2000 supplementary information on page 52 is not a required part of the basic general purpose financial statements, but is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the County of Muskegon is or will become Year 2000 compliant, that the County's Year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business are or will become Year 2000 compliant.

Our audit was performed 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
January 7, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

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

September 30, 1999

ASSETS	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type Trust and Agency
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
Cash and cash equivalents	\$ 194,647	\$ 2,670,226	\$ 1,277,572	\$ 1,180,645	\$ 8,846,373	\$ 6,270,128
Investments	375,659	5,153,405	2,465,651	2,278,587	17,073,066	12,101,041
Receivables						
Accounts	343,049	1,005,083	1,366,166	126,473	4,660,304	3,732
Intergovernmental	1,264,235	8,228,005	-	491,328	1,825,397	-
Accrued interest	1,213,612	85,975	51,850	10,716	319,830	230,385
Current taxes	-	-	-	-	-	4,567,209
Delinquent taxes	-	-	-	-	-	5,241,760
Interest and penalties on delinquent taxes	-	-	-	-	-	1,531,279
Special assessments	-	-	6,180,000	-	-	-
Other	21,506	-	-	-	-	-
Prepaid Items	-	17,488	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Due from other funds	-	-	-	-	411,386	361,050
Inventories	5,435,650	-	-	-	-	-
Long-term advances to other funds	-	128,988	-	-	27,889	-
Long-term note receivable	618,618	-	-	-	241,845	1,457,480
Property and equipment at cost, net of accumulated depreciation	-	-	-	800,000	-	200,000
Amount available in other funds	-	-	-	-	97,895,997	3,566,687
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-
	<u>\$ 9,466,976</u>	<u>\$ 17,289,170</u>	<u>\$ 11,341,239</u>	<u>\$ 4,887,749</u>	<u>\$ 131,302,087</u>	<u>\$ 35,530,751</u>
						<u>\$ 10,589,969</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

September 30, 1999

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type Trust and Agency
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	
LIABILITIES AND FUND EQUITY						
Payables						
Accounts	\$ 1,206,067	\$ 5,479,938	\$ -	\$ 549,378	\$ 5,000,607	\$ 121,249
Intergovernmental	106,670	3,071,980	-	-	306,968	598,780
Advances	-	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-	544,606
Trust deposits	-	-	-	-	-	8,200,516
Accrued liabilities	2,042,825	1,979,047	185,214	3,835	8,855,546	80,168
Payable from restricted funds	-	-	-	-	-	-
Accrued interest	-	-	-	-	235,118	-
Due to other funds	-	3,881,375	-	413,489	1,036,524	104,262
Unallocated receipts	-	-	-	-	-	853,229
Long-term advances from other funds	-	-	-	21,500	1,457,480	-
Long-term debt	-	-	-	-	21,986,372	-
Deferred revenue	439,500	444,539	7,455,000	10,353	571,761	-
Total liabilities	3,795,062	14,856,879	7,640,214	998,555	39,450,376	10,502,810
Fund equity						
Investment in general fixed assets	-	-	-	-	-	-
Contributions in aid of construction net of accumulated amortization	-	-	-	-	60,177,374	-
Retained earnings	-	-	-	-	-	-
Reserved	-	-	-	-	-	-
Unreserved	-	-	-	-	11,008,605	-
Fund balances (deficit)	-	-	-	-	20,665,732	-
Reserved for long-term advances to other funds	618,618	-	-	-	-	-
Reserved for long-term note receivable	-	-	-	800,000	-	-
Reserved for prepaid items	-	17,488	-	-	-	-
Reserved for inventories	-	128,988	-	-	-	-
Unreserved	-	-	-	-	-	-
Designated for programs	3,610	1,244,092	-	3,050,051	-	87,159
Designated for debt service	686,099	-	3,701,025	-	-	-
Undesignated	4,363,587	1,041,723	-	39,143	-	-
Total Fund Equity and other credits	5,671,914	2,432,291	3,701,025	3,889,194	91,851,711	87,159
	\$ 9,466,976	\$ 17,289,170	\$ 11,341,239	\$ 4,887,749	\$ 131,302,087	\$ 10,589,969

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

September 30, 1999

	Account Groups		Totals (memorandum only)		Discretely Presented Component Units		Totals (memorandum only)	
	General Fixed Assets	Long-term Debt	Primary Government 1999	Road Commission 1999	Family Ind. Agency 1999	Reporting Entity 1999	Reporting Entity 1999	
ASSETS								
Cash and cash equivalents	\$ -	\$ -	\$ 23,723,332	\$ 3,370,068	\$ 66,869	\$ 27,160,269		
Investments	-	-	45,784,865	3,000,000	-	48,784,865		
Receivables	-	-	-	-	-	-		
Accounts	-	-	8,247,163	-	-	8,247,163		
Intergovernmental	-	-	11,937,658	2,779,884	100,353	14,817,895		
Accrued interest	-	-	2,010,091	-	-	2,010,091		
Current taxes	-	-	4,567,209	-	-	4,567,209		
Delinquent taxes	-	-	5,241,760	-	-	5,241,760		
Interest and penalties on delinquent taxes	-	-	1,531,279	-	-	1,531,279		
Special assessments	-	-	6,180,000	-	-	6,180,000		
Other	-	-	21,506	-	-	21,506		
Prepaid Items	-	-	17,488	148,494	-	165,982		
Prepaid expenses	-	-	772,436	-	-	772,436		
Due from other funds	-	-	5,435,650	-	-	5,435,650		
Inventories	-	-	156,877	885,007	-	1,041,884		
Long-term advances to other funds	-	-	2,317,943	-	-	2,317,943		
Long-term note receivable	-	-	1,000,000	-	-	1,000,000		
Property and equipment at cost, net of accumulated depreciation	45,362,706	-	146,825,390	5,520,059	-	152,345,449		
Amount available in other funds	-	3,701,025	3,701,025	-	-	3,701,025		
Amount to be provided for retirement of long-term debt	-	30,098,948	30,098,948	321,474	-	30,420,422		
	<u>\$ 45,362,706</u>	<u>\$ 33,799,973</u>	<u>\$ 299,570,620</u>	<u>\$ 16,024,986</u>	<u>\$ 167,222</u>	<u>\$ 315,762,828</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 - continued

September 30, 1999

	Account Groups		Totals (memorandum only) Primary Government 1999	Discretely Presented Component Units		Totals (memorandum only) Reporting Entity 1999
	General Fixed Assets	General Long-term Debt		Road Commission 1999	Family Ind. Agency 1999	
LIABILITIES AND FUND EQUITY						
Payables	\$ -	\$ -	\$ 12,916,243	\$ 2,192,399	\$ -	\$ 15,108,642
Accounts Intergovernmental	-	-	4,084,398	54,818	163,000	4,302,216
Advances	-	-	-	473,820	-	473,820
Undistributed current and delinquent taxes	-	-	544,606	-	-	544,606
Trust deposits	-	-	8,200,516	-	4,222	8,204,738
Accrued liabilities	-	-	15,448,882	102,520	-	15,551,402
Payable from restricted funds	-	-	-	-	-	-
Accrued interest	-	-	235,118	-	-	235,118
Due to other funds	-	-	5,435,650	-	-	5,435,650
Unallocated receipts	-	-	853,229	-	-	853,229
Long-term advances from other funds	-	-	2,317,943	-	-	2,317,943
Long-term debt	-	33,799,973	72,384,978	321,474	-	72,706,452
Deferred revenue	-	-	8,921,153	180,880	-	9,102,033
	-	33,799,973	131,342,716	3,325,911	167,222	134,835,849
Total liabilities						
Fund equity	45,362,706	-	45,362,706	5,520,059	-	50,882,765
Investment in general fixed assets	-	-	-	-	-	-
Contributions in aid of construction net of accumulated amortization	-	-	60,177,374	-	-	60,177,374
Retained earnings	-	-	14,471,906	-	-	14,471,906
Reserved	-	-	32,434,335	-	-	32,434,335
Unreserved	-	-	-	-	-	-
Fund balances (deficit)	-	-	-	-	-	-
Reserved for long-term advances to other funds	-	-	618,618	-	-	618,618
Reserved for long-term note receivable	-	-	800,000	-	-	800,000
Reserved for prepaid items	-	-	17,488	148,494	-	165,982
Reserved for inventories	-	-	128,988	885,007	-	1,013,995
Unreserved	-	-	-	-	-	-
Designated for programs	-	-	4,384,912	178,900	-	4,563,812
Designated for debt service	-	-	4,387,124	-	-	4,387,124
Undesignated	-	-	5,444,453	5,966,615	-	11,411,068
Total Fund Equity and other credits	45,362,706	-	168,227,904	12,699,075	-	180,926,979
	\$ 45,362,706	\$ 33,799,973	\$ 299,570,620	\$ 16,024,986	\$ 167,222	\$ 315,762,828

The accompanying notes are an integral part of this statement.

This Statement covers more than one page

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
 For the Year ended September 30, 1999

	Governmental Fund Types			Fiduciary Fund Type Expendable Trust	Totals (memorandum only)		Discretely Presented Component Units			Totals (memorandum only)		
	General	Special Revenue	Debt Service		Capital Projects	Primary Government	1999	Road Commission	Family Ind. Agency	1999	Reporting Entity	1999
Revenues												
Taxes	\$ 16,540,187	-	\$ 1,278,571	\$ -	\$ -	\$ 17,818,758	\$ -	\$ -	\$ -	\$ 17,818,758		
Licenses and permits	7,984	-	-	-	7,984	-	11,140	-	-	19,124		
Intergovernmental revenue	5,000,396	21,838,262	-	534,223	27,372,881	-	10,805,893	619,080	-	38,797,854		
Charges for services												
Administrative	2,179,967	-	-	-	2,179,967	-	-	-	-	2,179,967		
Services rendered	4,049,797	50,193,314	-	-	54,243,111	-	2,057,242	-	-	56,300,353		
Fines and forfeitures	824,026	281,322	-	-	1,105,348	-	-	-	-	1,105,348		
Investment income	931,410	282,953	186,280	42,966	1,447,230	3,621	338,383	-	-	1,785,613		
Rentals	-	-	491,422	-	491,422	-	-	-	-	491,422		
Special assessments	-	-	1,275,000	-	1,275,000	-	-	-	-	1,275,000		
Contributions from private sources	249,650	942,324	-	32,868	1,224,842	-	-	-	-	1,224,842		
Other	155,754	1,028,753	18,132	25,544	1,228,183	-	-	-	-	1,228,183		
Total revenues	29,939,171	74,566,928	3,249,405	635,601	108,394,726	3,621	13,272,506	691,692	-	122,358,924		
Expenditures												
Current operations												
Legislative	304,961	-	-	-	304,961	-	-	-	-	304,961		
Judicial	4,599,674	-	-	-	4,599,674	-	-	-	-	4,599,674		
General County government	8,870,609	4,376,605	-	-	13,247,214	-	696,970	-	-	13,944,184		
Public safety	7,635,589	1,634,900	-	-	9,270,489	-	-	-	-	9,270,489		
Health	336,474	66,130,054	-	-	66,466,528	-	-	-	-	66,466,528		
Welfare	-	6,559,399	-	-	6,559,399	-	-	-	-	6,559,399		
Culture	157,791	1,435,385	-	-	1,593,176	-	-	-	-	1,593,176		
Recreation	-	486,590	-	-	486,590	-	-	-	-	486,590		
Highways and streets	-	-	-	-	-	-	12,830,449	-	-	12,830,449		
Other	276,969	-	20,474	184,512	490,988	9,033	-	-	-	490,988		
Capital outlay	64,651	1,207,271	-	5,497,111	6,769,033	-	427,456	-	-	7,196,489		
Debt service	-	-	-	-	-	-	-	-	-	-		
Principal payments	-	-	2,139,868	-	2,139,868	-	308,723	-	-	2,448,591		
Interest	-	-	1,225,896	-	1,225,896	-	34,657	-	-	1,260,553		
Total expenditures	22,246,718	81,830,204	3,386,238	5,681,623	113,153,816	9,033	13,601,285	696,970	-	127,452,071		
Revenues over (under) expenditures	7,692,453	(7,263,276)	(136,833)	(5,046,022)	(4,759,090)	(5,412)	(328,779)	(5,278)	-	(5,093,147)		
Other financing sources (uses)												
Sales of Fixed Assets	637,042	27,411	-	826,744	1,491,197	-	-	-	-	1,491,197		
Bond Proceeds	-	-	-	2,680,000	2,680,000	-	-	-	-	2,680,000		
Proceeds of refunding bonds	-	-	13,892,870	-	13,892,870	-	-	-	-	13,892,870		
Payment to refunded bond escrow agent	-	-	(13,892,870)	-	(13,892,870)	-	-	-	-	(13,892,870)		
Operating transfers in	-	7,293,576	196,839	2,825,552	10,315,967	-	-	-	-	10,315,967		
Operating Transfer from (to) component units	(5,278)	-	-	-	(5,278)	-	-	5,278	-	-		
Operating transfers (out)	(8,552,590)	(288,418)	-	-	(8,841,008)	-	-	-	-	(8,841,008)		
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,920,826)	7,032,569	196,839	6,332,296	5,640,878	-	-	5,278	-	5,646,156		
Fund balance at beginning of year	(228,373)	(230,707)	60,006	1,286,274	881,788	(5,412)	(328,779)	-	-	553,009		
Equity transfer (to) other funds	4,849,171	2,662,998	3,641,019	2,602,920	13,848,679	92,571	7,507,795	-	-	21,356,474		
Equity transfer from other funds	(300,000)	-	-	-	(300,000)	-	-	-	-	(300,000)		
Fund balance at end of year	1,351,116	\$ 2,432,291	\$ 3,701,025	\$ 3,889,194	\$ 15,781,583	\$ 87,159	\$ 7,179,016	\$ -	\$ -	\$ 22,960,599		

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
For the Year Ended September 30, 1999

	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	\$ 16,430,022	\$ 16,540,187	\$ 110,165	\$ -	\$ -	\$ -	\$ 1,278,372	1,278,571	\$ 199
Licenses and permits	6,400	7,984	1,584	-	-	-	-	-	-
Intergovernmental revenue	4,977,245	5,000,396	23,151	26,703,988	21,838,262	(4,865,726)	-	-	-
Charges for services									
Administrative	2,111,450	2,179,967	68,517	-	-	-	-	-	-
Services rendered	3,842,355	4,049,797	207,442	48,702,293	50,193,314	1,491,021	-	-	-
Fines and forfeitures	775,000	824,026	49,026	284,500	281,322	(3,178)	-	-	-
Investment income	988,000	931,410	(56,590)	199,290	282,953	83,663	173,831	186,280	12,449
Rentals	-	-	-	-	-	-	495,828	491,422	(4,406)
Special assessments	-	-	-	-	-	-	1,275,000	1,275,000	-
Contributions from private sources	204,277	249,650	45,373	1,248,701	942,324	(306,377)	-	-	-
Other	165,025	155,754	(9,271)	1,026,113	1,028,753	2,640	18,019	18,132	113
Total revenues	29,499,774	29,939,171	439,397	78,164,885	74,566,928	(3,597,957)	3,241,050	3,249,405	8,355
Expenditures									
Current operations									
Legislative	322,513	304,961	17,552	-	-	-	-	-	-
Judicial	4,742,591	4,599,674	142,917	-	-	-	-	-	-
General County government	8,923,582	8,870,609	52,973	4,629,222	4,376,605	252,617	-	-	-
Public safety	7,752,603	7,635,589	117,014	1,807,915	1,634,900	173,015	-	-	-
Health	292,142	336,474	(44,332)	65,172,824	66,130,054	(957,230)	-	-	-
Welfare	-	-	-	10,446,460	6,559,399	3,887,061	-	-	-
Recreation	167,857	157,791	10,066	1,432,325	1,435,385	(3,060)	-	-	-
Culture	-	-	-	397,997	486,590	(88,593)	-	-	-
Other	257,408	276,969	(19,561)	-	-	-	21,760	20,474	1,286
Capital outlay	63,636	64,651	(1,015)	1,635,580	1,207,271	428,309	-	-	-
Debt service	-	-	-	-	-	-	2,292,000	2,139,868	152,132
Principal payments	-	-	-	-	-	-	-	-	-
Interest									
Total expenditures	22,522,332	22,246,718	275,614	85,522,323	81,830,204	3,692,119	1,103,106	1,225,896	(122,790)
Revenues over (under) expenditures	6,977,442	7,692,453	715,011	(7,357,438)	(7,263,276)	94,162	3,416,866	3,386,238	30,628
Other financing sources (uses)									
Sale of Fixed Assets	637,000	637,042	42	8,550	27,411	18,861	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Operating transfers in	-	-	-	7,798,323	7,293,576	(504,747)	-	-	-
Operating Transfer from (to) component units	(9,512)	(5,278)	4,234	-	-	-	-	-	-
Operating transfers (out)	(8,936,046)	(8,532,590)	403,456	(880,242)	(288,418)	591,824	-	-	-
	(8,328,538)	(7,920,826)	407,732	6,926,631	7,032,569	105,938	202,696	196,839	(5,857)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,351,116)	(228,373)	1,122,743	(430,807)	(230,707)	200,100	26,880	60,006	33,126
Fund balance at beginning of year	4,849,171	4,849,171	-	2,662,998	2,662,998	-	3,641,019	3,641,019	-
Equity transfer (to) other funds	-	(300,000)	(300,000)	-	-	-	-	-	-
Equity transfer from other funds	1,351,116	1,351,116	-	-	-	-	-	-	-
Fund balance at end of year	\$ 4,849,171	\$ 5,671,914	\$ 822,743	\$ 2,232,191	\$ 2,432,291	\$ 200,100	\$ 3,667,899	\$ 3,701,025	\$ 33,126

The accompanying notes are an integral part of this statement.

All Proprietary Fund Types
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS**
 For the Year ended September 30, 1999

	Proprietary Fund Types		Totals (memorandum only)
	Enterprise Funds	Internal Service Funds	
Operating revenues			
Charges for services	\$ 14,357,534	-	\$ 14,357,534
Farm sales	774,576	-	774,576
Interest and penalties on delinquent taxes	-	1,810,164	1,810,164
Intragovernmental revenues	-	10,898,340	10,898,340
Federal	-	18,750	18,750
State	-	918,723	918,723
Other	-	1,816,000	1,816,000
	<u>15,132,110</u>	<u>15,461,977</u>	<u>30,594,087</u>
Operating expenses			
Salaries and fringe benefits	4,985,820	1,043,939	6,029,759
Supplies and other operating expenses	11,123,920	1,295,467	12,419,387
Insurance benefits and claims	-	474,002	474,002
Insurance premiums	-	7,415,741	7,415,741
Interest expense	-	866,787	866,787
Depreciation and amortization	4,192,552	659,874	4,852,426
	<u>20,302,292</u>	<u>11,755,810</u>	<u>32,058,102</u>
	<u>(5,170,182)</u>	<u>3,706,167</u>	<u>(1,464,015)</u>
Operating income (loss)			
Other income or (deductions)	1,725,287	-	1,725,287
Operating subsidies	1,229,406	782,002	2,011,408
Interest income	(1,340,447)	-	(1,340,447)
Other - net	734,470	-	734,470
	<u>2,348,716</u>	<u>782,002</u>	<u>3,130,718</u>
Income before operating transfers	(2,821,466)	4,488,169	1,666,703
Operating transfers in	1,331,868	140,225	1,472,093
Operating transfers (out)	(72,297)	(2,975,442)	(3,047,739)
	<u>1,259,571</u>	<u>(2,835,217)</u>	<u>(1,575,646)</u>
NET INCOME	(1,561,895)	1,652,952	91,057
Transfer of depreciation and amortization to contributions in aid of construction			
Net income transferred to retained earnings	1,584,111	1,652,952	3,237,063
Retained earnings at beginning of year	30,090,226	14,930,068	45,020,294
Equity Transfer (to) other funds	-	(1,351,116)	(1,351,116)
Retained earnings at end of year	<u>\$ 31,674,337</u>	<u>\$ 15,231,904</u>	<u>\$ 46,906,241</u>

County of Muskegon
All Proprietary Fund Types
COMBINED STATEMENT OF CASH FLOWS
For the Year ended September 30, 1999

	Proprietary Fund Types		Totals (memorandum only)
	Enterprise Funds	Internal Service Funds	
CASH FLOW FROM OPERATIONS			
Operating income (loss)	(\$ 5,170,182)	\$ 3,706,167	(\$ 1,464,015)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:			
Depreciation expense	4,192,552	659,874	4,852,426
(Increase) decrease in accounts receivable	(1,476,812)	1,302	(1,475,510)
Decrease in intergovernmental receivable	675,926	-	675,926
Increase in advances payable	20,646	-	20,646
Increase (decrease) in deferred revenue	(173,504)	-	(173,504)
(Increase) decrease in inventory	(2,666)	-	(2,666)
Increase (decrease) in accounts payable	1,832,868	170,003	2,002,871
Other Income	883,398	-	883,398
Other (Expense)	(109,633)	-	(109,633)
(Increase) decrease in prepaid expenses	60,820	(207,317)	(146,497)
Increase in due to other funds	564,197	-	564,197
(Decrease) in due from other funds	(384,090)	-	(384,090)
Loss on sale of fixed assets	-	52,382	52,382
Debt service revenues	-	(1,810,164)	(1,810,164)
Debt service interest expense	-	849,227	849,227
Other debt service expense	-	20,440	20,440
Increase (decrease) in accrued liabilities	(229,737)	(547,943)	(777,680)
Total adjustments	5,853,965	(812,196)	5,041,769
Net cash provided by operations	683,783	2,893,971	3,577,754
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Bond payments	(2,037,673)	-	(2,037,673)
Interest expense and agent fees	(1,368,575)	-	(1,368,575)
Purchase of fixed assets	(328,559)	(652,281)	(980,840)
Construction in progress	(2,896,515)	-	(2,896,515)
Sale of fixed assets	555,678	28,529	584,207
Capital contributions and grants	2,834,455	-	2,834,455
Net cash used for capital and related financing activities	(\$ 3,241,189)	(\$ 623,752)	(\$ 3,864,941)

The accompanying notes are an integral part of this statement.

This Statement cover more that one page

County of Muskegon
All Proprietary Fund Types
COMBINED STATEMENT OF CASH FLOWS - CONTINUED
For the Year ended September 30, 1999

	Proprietary Fund Types		Totals (memorandum only) 1999
	Enterprise Funds	Internal Funds	
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES			
Intragovernmental loans	(\$ 547,289)	-	(\$ 547,289)
Advances to other funds	-	570,341	570,341
Advances from other funds	-	(23,052)	(23,052)
Operating subsidies	1,533,266	-	1,533,266
Operating transfers out	(72,297)	(2,975,442)	(3,047,739)
Operating transfers in	1,331,868	140,225	1,472,093
Equity transfers to other funds	-	(6,543,712)	(6,543,712)
Equity transfers from other funds	-	5,192,596	5,192,596
Increase in closure costs	1,260,360	-	1,260,360
Bond payments	-	(8,300,000)	(8,300,000)
Bond proceeds	-	9,250,000	9,250,000
Interest and agent fees expenses	-	975,368	975,368
Tax collections	-	11,784,780	11,784,780
Delinquent tax payments to municipalities	-	(11,340,157)	(11,340,157)
Net cash provided by noncapital financing activities	3,505,908	(1,269,053)	2,236,855
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received from investment pool	1,181,950	737,048	1,918,998
Net cash provided by investing activities	1,181,950	737,048	1,918,998
NET INCREASE (DECREASE) IN CASH AND CASH EQUIV	2,130,452	1,738,214	3,868,666
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	23,788,987	16,632,955	40,421,942
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 25,919,439</u>	<u>\$ 18,371,169</u>	<u>\$ 44,290,608</u>

The accompanying notes are an integral part of this statement.

This Statement cover more that one page

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS

September 30, 1999

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.

In 1998, the County adopted a September 30 year end to be consistent with the fiscal period of the respective federal and state grants.

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

September 30, 1999

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

b) Basis of Accounting and Measurement Focus

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 Governmental Accounting Standards Board (GASB) No. 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. 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 cost or market in proprietary funds. 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

September 30, 1999

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 No. 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 \$5,429,973 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:

<u>Special Revenue</u>	
Emergency Services	\$33,543
Friend of the Court	49,692

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 1999

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

Special Revenue - continued

Parks Development	\$ 11,964
Brookhaven Medical Care	6,774
Veterans Trust	5,252
Accommodations Tax	119,437
Michigan Enforcement Team (WMET)	13,980
TNT Drug	77,983
Prosecutor Drug Fund	18,512
Library	21,634
EDC Loan Revolving	73,833
Dynatorque Loan	484,444
Cherry Hill Loan	36,700
Rambusch-Fuchs CDBG Grant	3,549
Housing Specialist Family Center	6,624
Remonumentation Program	15,544
Victim Restitution	15,004
Health Department	65,305
Community Mental Health	219,796
Community Corrections	1,412
Mental Health Buildings	<u>109,586</u>
	<u>\$ 1,390,568</u>

Debt Service

Designated for debt service	\$ 3,701,025
	<u>\$ 3,701,025</u>

Capital Projects

Capital improvements designated for arts and sports complex	\$ 27,432
Capital improvements designated for Fruitport Township Sewer Project	1,676,825
Capital improvements designated for Heritage Landing	8,532
Capital improvements designated for drain projects	238,265
Future capital projects	<u>1,098,997</u>
	<u>\$ 3,050,051</u>

Enterprise

Reserved for cell closure	\$ 7,181,797
Reserved for debt service	<u>3,826,808</u>
	<u>\$11,008,605</u>

Internal Service

Reserved for equipment purchases	<u>\$ 3,463,301</u>
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Trust and Agency

Designated for perpetual care	
Cemetery Trust Endowment	\$ 31,504
Medical Care Facility Endowment	<u>55,655</u>
	<u>\$ 87,159</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 September 30, 1999, the status of contributions in aid of construction is as follows:

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 1999

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

	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)
Contributions in aid of construction at beginning of year	\$ 9,457,569	\$ 2,794,702
Current year contributions	879,817	229,638
(Retirements) - transfers - net	-	-
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(413,368)</u>	<u>(363,396)</u>
Contributions in aid of construction at end of year	<u>\$ 9,924,018</u>	<u>\$ 2,660,944</u>
	Muskegon County Wastewater Management System (5920)	Total 1999
Contributions in aid of construction at beginning of year	\$ 48,236,654	\$ 60,488,925
Current year contributions	1,725,000	2,834,455
(Retirements) - transfers - net	-	-
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(2,369,242)</u>	<u>(3,146,006)</u>
Contributions in aid of construction at end of year	<u>\$ 47,592,412</u>	<u>\$ 60,177,374</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 August or September 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 September.
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 June or July for any revision of estimates. Proposed increases or reductions in appropriations are presented to the Ways and Means Committee and the Board in August and September 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

September 30, 1999

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.

j) Reporting Entity

In accordance with GASB Statement No. 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 Family Independence Agency.
- 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 is included in the State of Michigan Financial Report and receives appropriations from the state and can be obtained from the State of Michigan Family Independence Agency in Lansing MI.
- 3) The criteria established by the GASB Statement No. 14 "The Financial Reporting Entity" for determining the reporting entity includes fiscal dependency and whether the financial statements present the Muskegon County Road Commission, a component unit of Muskegon County, and include the Road Commission Operating Fund, General Fixed Asset Account Group and General Long Term Debt Account Group. The financial statements also included the Family Independence Agency 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 No. 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) 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 1999, the county's indirect cost rate was 12.5484% 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

September 30, 1999

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 fair value. 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 September 30, 1999, investments consisted of the following:

	<u>Treasury Notes</u>	<u>Investment Funds</u>	<u>Commercial Paper</u>	<u>Total</u>
Pooled Investments	<u>\$23,534,865</u>	<u>\$3,319,125</u>	<u>\$22,250,000</u>	<u>\$49,103,990</u>

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

Deposits: At year-end, the carrying amount of the county's deposits was \$23,723,332 and the bank balance was \$21,092,829. Of the balances, \$400,000 was covered by federal depository insurance in the County's name. The remaining \$20,692,829 is 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.

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

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	Amount
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
U.S. Treasury Notes	\$23,534,865	\$ -	\$ -	\$23,534,865
Commercial Paper	<u>22,250,000</u>	-	-	<u>22,250,000</u>
	<u>\$45,784,865</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$45,784,865</u>
 Municipal Sweep Account				 3,048,000
Government Investment Account				 <u>271,125</u>
Total Investments				 <u>\$ 49,103,990</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 September 30, 1999 are summarized as follows:

	Proprietary Funds	General Fixed Asset Account Group	Total
	<u> </u>	<u> </u>	<u> </u>
In-Service			
Land	\$ 11,790,298	\$ 2,282,514	\$ 14,072,812
Land Improvements	15,668,052	2,299,289	17,967,341
Lagoons	9,517,671	-	9,517,671
Buildings & Improvements	18,722,204	33,991,275	52,713,479
Machinery & Equipment	15,799,500	6,789,628	22,589,128
Wastewater collection and distribution system	66,695,920	-	66,695,920
Capitalized interest and engineering	<u>\$ 7,381,808</u>	-	<u>7,381,808</u>
	145,575,453	45,362,706	190,938,159
Less accumulated depreciation	<u>(53,962,035)</u>	-	<u>(53,962,035)</u>
	91,613,418	45,362,706	136,976,124
Construction in progress	<u>9,849,266</u>	-	<u>9,849,266</u>
	<u>\$ 101,462,684</u>	<u>\$45,362,706</u>	<u>\$ 146,825,390</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 5 - PROPERTY AND EQUIPMENT - Continued

The following table summarizes the changes in the components of the general fixed assets account group for the year ended September 30, 1999:

	<u>Balance October 1, 1998</u>	<u>Additions and Adjustments</u>	<u>Retirements and Adjustments</u>	<u>Balance September 30, 1999</u>
Land	\$ 2,282,514	\$ 401,000	\$ 401,000	\$ 2,282,514
Land Improvements	1,868,268	435,990	4,969	2,299,289
Buildings and improvements	29,985,254	4,080,087	74,066	33,991,275
Equipment	8,310,443	474,695	1,995,510	6,789,628
Construction in progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 42,446,479</u>	<u>\$5,391,772</u>	<u>\$2,475,545</u>	<u>\$ 45,362,706</u>

General fixed assets at September 30, 1999 are utilized in the following functions:

Legislative	\$ 4,200
Judicial	1,120,114
General County Government	15,607,753
Public Safety	6,101,320
Health	11,531,584
Welfare	5,535,140
Culture	1,943,164
Recreation	<u>3,519,431</u>
	<u>\$45,362,706</u>

NOTE 6 - LONG-TERM DEBT

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

	<u>Balance October 1, 1998</u>	<u>Borrowings (payments)</u>	<u>Balance September 30, 1999</u>
<u>General Long-Term Debt Account Group</u>			
Special Assessment Debt with Governmental Commitment			
Series II - payable in annual installments of \$100,000 through 2004 with interest from 6% to 7.4% (8713)	\$ 700,000	\$(100,000)	\$ 600,000
Egelston Township Extension Bonds - payable in annual installments of \$125,000 in 2000 with interest at 5%. (8832)	250,000	(125,000)	125,000
Muskegon Township Extension Bonds - payable in annual installments of \$600,000 to 2002 with interest from 5% to 7% (8833)	2,400,000	(600,000)	1,800,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 6 - LONG TERM DEBT - Continued

General Long Term Debt Group-continued

Laketon Township Extension Bonds - payable in annual installments of \$150,000 to 2004 with interest from 6.25% to 6.4% (8834)	\$900,000	(\$150,000)	\$ 750,000
Muskegon County Water Supply System No. 1 Bonds - payable in annual installments of \$300,000 to 2003 with interest from 6.0% to 5.0% (8711)	1,800,000	(300,000)	1,500,000
Northside Water Project Bonds - payable in increasing annual installments ranging from \$30,000 in 1999 to \$40,000 in 2021 with interest at 5% (8719)	840,000	(30,000)	810,000
Fruitport Sewer Bond - payable in increasing annual installments ranging from \$25,000 in 2002 to \$250,000 in 2020 with interest from 4.7% to 6.5% . (8715)	-	2,680,000	2,680,000
Quality of Life Project Bond - payable in increasing annual installments ranging from \$325,000 in 2000 to \$550,000 in 2004 with interest from 7.5% to 7.875% (3110)	2,425,000	(275,000)	2,150,000
Quality of Life Project Bond (Refunded)-payable in increasing annual installments ranging from \$45,000 in 2000 to \$1,505,000 in 2016 with interest from 4% to 4.85% (3111)	13,350,000	650,000	14,000,000

Other Debt

Muskegon County Building Authority - Convention Center (Refunded) - payable in increasing annual installments ranging from \$200,000 in 1999 to \$250,000 in 2003 with interest from 5.6% to 6.2% (3100)	1,200,000	(200,000)	1,000,000
Muskegon County Mental Health Center Bonds (refunded) - payable in increasing annual installments ranging from \$240,000 in 1999 to \$200,000 in 2005 with interest from 3.8% to 4.25% (3141)	1,580,000	(240,000)	1,340,000
Muskegon County Mental Health Center Bonds (refunded) - payable in 3 installments of \$175,000 in 2008 to 2010 with interest at 5.0% (3142)	525,000	-	525,000
Muskegon County Health Center Bonds - payable in increasing annual installments ranging from \$125,000 in 1999 to \$140,000 in 2007 with interest from 3.8% to 4.35% (3143)	1,215,000	(125,000)	1,090,000
Sick leave and annual time payable as used or upon retirement or termination. (See Note 1(e) for limitations on payoff) (1010)	<u>5,933,451</u>	<u>(2,566,214)</u> <u>2,062,736</u>	<u>5,429,973</u>
Total General Long-Term Debt Account Group	<u>\$33,118,451</u>	<u>\$ 681,522</u>	<u>33,799,973</u>

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 6 - LONG-TERM DEBT - Continued

Enterprise Funds

1989 Muskegon County Wastewater Management System No. 1 Bonds Refunded - payable in varying annual installments ranging from \$1,600,000 in 1999 to \$1,650,000 in 2005 with interest from 4.5% to 5.7% (5920)	\$11,525,000	\$(1,600,000)	\$ 9,925,000
1992 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$125,000 in 1999 to \$200,000 in 2008 with interest from 5.25% to 6.4% (5920)	1,700,000	(125,000)	1,575,000
1989 Muskegon County Wastewater Management System No. 1 Bonds-payable in 3 annual installments of \$2,000,000 in 2006, 2007 and 2008 with interest at 5.75% (3912)	6,000,000	-	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)	32,517	(32,517)	-
Muskegon County Building Authority (County Fairgrounds-partially refunded in 1998) portion not refunded payable with interest at 9.9% in 1999 (5083)	150,000	(150,000)	-
Muskegon County Building Authority (County Fairgrounds Refunding) payable in increasing annual installments ranging from \$35,000 in 1999 to \$185,000 in 2009 with interest from 5.7% to 6.25% (5083)	1,920,000	(35,000)	1,885,000
Muskegon County Airport Terminal - payable in increasing annual installments ranging from \$90,000 in 1999 to \$280,000 in 2013 with interest from 4.75% to 5.625% (5810)	2,685,000	(90,000)	2,595,000
Ten year promissory note payable for building improvements at 6% interest payable in annual installments of \$6,114 including interest through 2000 (5810)	<u>11,528</u>	<u>(5,156)</u>	<u>6,372</u>
Total Enterprise Funds	<u>\$24,024,045</u>	<u>\$ (2,037,673)</u>	<u>\$21,986,372</u>

Internal Service Funds

Land contract payable in monthly installments of \$3,033.20 including interest at 8% until August 2009 (6660)	-	(1,367) 250,000	248,633
General Obligation Tax Notes			
Delinquent Tax Series			
1998- payable in annual installments of \$4,250,000 in 1999, \$3,500,000 in 2000 and \$1,500,000 in 2001 with interest ranging from 5.875% to 6.10% (6198)	-	9,250,000	9,250,000
1997- payable in annual installments of \$1,800,000 in 1999 and \$3,600,000 in 2000 with interest ranging from 6.0% to 6.10% (6197)	8,750,000	(3,350,000)	5,400,000
1996 - payable in annual installments of \$3,400,000 in 1999, and \$1,700,000 in 2000 with interest ranging from 6.9% to 7.35% (6196)	5,100,000	(3,400,000)	1,700,000
1995 - payable in annual installment of \$1,550,000 in 1999, with interest at 6.55% (6195)	<u>1,550,000</u>	<u>(1,550,000)</u>	<u>-</u>
Total Internal Service Funds	<u>\$15,400,000</u>	<u>\$ 1,199,633</u>	<u>\$ 16,598,633</u>
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	<u>\$ 72,542,496</u>	<u>(\$ 157,518)</u>	<u>\$ 72,384,978</u>

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 6 - LONG-TERM DEBT - Continued

The total requirement for payment of principal and interest amount to \$72,384,978 and \$20,465,546, respectively, at September 30, 1999 as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>	<u>Long-Term Debt Account Group</u>
1999-2000	\$ 3,227,933	\$14,546,681	\$ 9,736,991
2001-2005	15,178,129	3,314,537	13,841,510
2006-2010	9,709,049	-	9,560,565
2011-2015	886,125	-	9,746,089
2016-2020	-	-	3,061,916
2021	-	-	41,000
	<u>\$29,001,235</u>	<u>\$17,861,218</u>	<u>\$45,988,071</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. 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 (\$20,909,031 at September 30, 1999) 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 Family Independence Agency 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.

Combined Schedule of Annual Principal Requirements for Bonded Debt Outstanding at September 30, 1999

Year	<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>
2000	\$ 330,000	\$ 2,670,000	\$1,255,000	\$9,550,000	\$13,805,000	
2001	330,000	2,515,000	1,310,000	5,300,000	9,455,000	
2002	335,000	2,785,000	1,385,000	1,500,000	6,005,000	
2003	335,000	2,170,000	1,445,000		3,950,000	
2004	335,000	2,185,000	1,310,000		3,830,000	37,045,000
2005	35,000	2,000,000	1,455,000		3,490,000	
2006	35,000	2,300,000	1,315,000		3,650,000	
2007	35,000	2,300,000	1,390,000		3,725,000	
2008	35,000	2,300,000	1,500,000		3,835,000	
2009	35,000	100,000	1,590,000		1,725,000	16,425,000
2010	35,000	150,000	1,505,000		1,690,000	
2011	35,000	150,000	1,435,000		1,620,000	
2012	40,000	150,000	1,550,000		1,740,000	
2013	40,000	180,000	1,675,000		1,895,000	
2014	40,000	200,000	1,460,000		1,700,000	8,645,000
2015	40,000	200,000	1,500,000		1,740,000	
2016	40,000	200,000	1,505,000		1,745,000	
2017	40,000	200,000			240,000	
2018	40,000	200,000			240,000	
2019	40,000	250,000			290,000	4,255,000
2020	40,000	250,000			290,000	
2021	40,000				40,000	330,000
2022						
	<u>\$2,310,000</u>	<u>\$23,455,000</u>	<u>\$24,585,000</u>	<u>\$16,350,000</u>	<u>\$ 66,700,000</u>	<u>\$ 66,700,000</u>

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 1999

NOTE 6 - LONG -TERM DEBT-Continued

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

Debt Service Funds Designated for Debt Service	<u>\$3,701,025</u>
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NOTE 7 - PENSION PLAN

Plan Description

The County of Muskegon has a defined benefit pension plan for its employees that provides retirement, disability and death benefits to its members and beneficiaries. The plan is administered by the Municipal Employees Retirement System (MERS), an agent multiple employer pension plan created under Public Act 135 of 1945.

MERS issues a publicly available financial report that includes financial statements and required supplemental information for the County. This report may be obtained by writing to MERS, 447 N. Canal Rd., Lansing, Michigan, 48917, or by calling (517) 622-4401.

Funding Policy

Members are required to contribute from 0-5% of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 8.0% of annual covered payroll. The contribution requirements of plan members and the County are established and may be amended by the County Board of Commissioners.

Annual Pension Cost

For 1999, the County's annual pension cost of \$2,600,000 was equal to the County's required and actual contribution. The required contribution was determined as part of the December 31, 1997 actuarial valuation, using the entry age actuarial cost method. The actuarial assumptions include: a) 8% Investment Rate of Return (net of administrative expenses) and b) projected salary increases of 4.5-10% per year. The actuarial value of the County MERS plan assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five year period. The County's unfunded actuarial accrued liability is being amortized as a level percent of payroll over the next 30 years. The remaining amortization period on September 30, 1999 is 23 years.

Three Year Trend Information
(Dollar Amounts in Thousands)

<u>Ending</u>	<u>Pension Cost (APC)</u>	<u>of APC Contributed</u>	<u>Obligation</u>
12/31/97	\$ 2,710	100%	\$ -
12/31/98	2,125	100%	-
12/31/99	2,600	100%	-

Analysis of Funding Progress

Valuation Date December 31	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability	(3) Funded Ratio (1)/(2)	(4) Unfunded (Overfunded) Actuarial Liability (2)-(1)	(5) Annual Covered Payroll	(6) Ratio of Unfunded (Funding excess) to Covered Payroll (4)/(5)
1996	\$71,270,236	\$73,195,896	97 %	\$1,925,660	\$30,805,006	6 %
1997	80,516,088	78,774,520	102 %	(1,741,568)	32,662,094	(5) %
1998	91,083,248	85,648,752	106 %	(5,434,496)	34,921,958	(16) %

NOTE 8 - CHANGE IN FISCAL YEAR

In conformance to statutory authority, the Muskegon County Board of Commissioners approved a change in their fiscal year end to September 30, effective January 1, 1998.

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 1999

NOTE 9 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The county maintains seven enterprise funds which provide various services. Segment information for the year ended September 30, 1999 is presented below for each of these activities.

	<u>Fairgrounds Operations</u>	<u>Solid Waste Management</u>	<u>Fly Ash Program</u>	<u>Muskegon County Airport</u>
Operating revenues	\$ -	\$1,589,709	\$522,874	\$964,476
Depreciation and amortization	63,866	122,828	21,033	604,650
Operating income (loss)	(258,278)	845,826	(1,159,259)	(1,221,429)
Operating subsidies	-	-	-	46,894
Operating transfers	542,449	-	-	789,419
Net income (loss)	376,935	1,222,796	(952,941)	(491,093)
Current capital contributions	-	-	-	879,817
Property additions	189,116	293,324	-	2,125,265
Property deletions (transfers)	(555,000)	-	-	-
Total non-current liabilities	1,700,000	5,058,400	2,600,000	3,952,480
Net working capital	664,463	10,733,609	4,677,040	(1,001,675)
Total assets	2,904,754	12,378,977	4,942,509	16,576,843
Total equity	966,225	7,181,797	1,733,976	11,199,834

	<u>Muskegon Area Transit System</u>	<u>Northside Water</u>	<u>Wastewater Management System</u>	<u>Total</u>
Operating revenues	\$ 275,213	\$540,026	\$11,239,812	\$15,132,110
Depreciation and amortization	367,771	-	3,012,404	4,192,552
Operating income (loss)	(1,900,876)	145,047	(1,621,213)	(5,170,182)
Operating subsidies	1,678,393	-	-	1,725,287
Operating transfers	-	(72,297)	-	1,259,571
Net income (loss)	(208,938)	310,823	(1,819,477)	(1,561,895)
Current capital contributions	229,638	-	1,725,000	2,834,455
Property additions	229,638	-	387,731	3,225,074
Property deletions (transfers)	-	-	(678)	(555,678)
Total non-current liabilities	-	-	15,805,000	29,115,880
Net working capital	392,173	1,201,081	6,734,819	23,401,510
Total assets	3,690,653	1,224,758	89,583,593	131,302,087
Total equity	3,057,273	1,201,081	66,511,525	91,851,711

NOTE 10 - LEASES

The county leases certain office space and equipment under operating leases, which expire on various dates through 1999, with aggregate minimum monthly rentals of \$3,200. Rental expense under operating leases was \$616,278 for the year ended September 30, 1999.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

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 September 30 were:

<u>Fund</u>	<u>Interfund Receivable</u>	<u>Fund</u>	<u>Interfund Payable</u>
General Fund (1010)	<u>\$5,435,650</u>	Co-Op Reimb. Pros. (1150)	\$9,922
		Marine Safety (1200)	71,380
		Sheriff Road Patrol (1210)	40,384
		School Liaison (1230)	1,304
		Friend of the Court (2150)	1,347,601
		Parks Development (2411)	74,628
		Community Corrections (2640)	18,932
		Wagner -Peysen (2731)	63,201
		TAA/NAFTA (2733)	6,397
		Jobs Training Partnership Act (2740)	27,199
		SYETP (2742)	282,354
		Displaced Homemaker (2746)	14,829
		JTPA 8% Co-Ordination Grant (2747)	78,242
		Economic Development Job Training (2750)	87,517
		Workfirst (2751)	551,233
		Family Center (2756)	129,803
		Welfare to Work (2758)	33,802
		Food Stamp Program (2759)	10,790
		Crime Victim's Rights (2800)	13,510
		Children's Justice Act (2810)	5,281
		Juvenile Violence Reporting System (2830)	4,233
		Juvenile Accountability Incentive BG (2831)	7,704
		Housing Specialist Family Center (2876)	3,474
		Brookhaven Medical Care Facility (2900)	926,693
		Child Care Facility (2920)	67,479
		Veterans Trust (2940)	3,483
		Wickham Drive Expansion (4200)	76,538
		Jail Expansion (4950)	336,951
		Muskegon County Airport (5810)	1,032,944
		Muskegon Co Wastewater Treat. (5920)	3,580
		DSS Client Trust (7130)	52
		Central Dispatch (7708)	34,692
		Muskegon Veterans Affairs (7960)	<u>69,518</u>
			<u>\$5,435,650</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - Continued

b) Operating transfers in (out) balances. Such balances at September 30 were:

<u>Fund</u>	<u>transfers in</u>	<u>transfers out</u>
General (1010)	\$	\$8,552,590
Co-Op Reimb.-Pros. (1150)	51,561	
Emergency Services (1190)	167,329	
Marine Safety (1200)	47,565	
School Liaison (1230)	218	
Parks (2080)	116,903	106,177
Friend of the Court (2150)	1,203,465	
Accommodations Tax (2300)		124,542
Health Department (2210)	1,705,681	
Community Mental Health (2220)	651,461	
Managed Care (2222)	54,207	
Parks Development (2411)	106,177	
Community Corrections (2640)	202,647	
Law Library (2610)	7,733	
Library (2710)	728,642	
Crime Victims' Rights (2800)	9,303	
Juvenile Accountability Incentive BG (2831)	1,234	
Rezonumentation Program (2890)	5,000	
Brookhaven Medical Care Facility (2900)	214,297	
Child Care Facility (2920)	2,018,646	
Muskegon County EDC (2960)	1,507	
John R Campbell Building (2971)		57,699
Convention Center Debt (3100)	124,542	
Water and Sewer Debt (3650)	72,297	
Hall of Justice (4130)	61,307	
Heritage Landing (4180)	232,313	
Public Improvement (4930)	1,102,238	
Jail Expansion (4950)	1,388,453	
Fairgrounds Operations (5083)	542,449	
Fly Ash (5711)		
Muskegon County Airport (5810)	789,419	
Muskegon Co. Airport Contributed Capital (5810)	100,687	
Northside Water O & M (5910)		72,297
Delinquent Tax Revolving (6196)		2,975,442
CMH ISF Fund (6772)	140,225	
Drain Projects (8010)	41,241	
	<u>\$11,888,747</u>	<u>\$11,888,747</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS -CONTINUED

September 30, 1999

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)		
Diversion Program	\$37,009	\$ 39,574
Grand Jury	-	15
Equalization	830,783	837,057
Circuit Court Records	236,344	237,536
Register of Deeds	326,086	326,585
E-911 Funds	600,000	623,980
Treasurer	521,996	528,230
Building Security	38,074	38,520
DET Building	-	37,833
Jail Building	209,015	244,859
Heritage Landing	88,661	99,829
Gypsy Moth	133,950	138,674
Print Shop	117,939	123,930
DPW	83,422	93,714
Health	65,786	80,287
Training	10,340	12,004
State Institutions	226,356	256,187
Wage Payoffs	14,980	39,245
Park Fund (2080)	369,597	486,169
Health Dept. (2210)	6,036,300	6,068,711
Community Mental Health (2220)	33,209,701	33,652,918
Silent Observer (2673)	-	969
TAA/NAFTA (2733)	150,000	179,670
Displaced Homemaker (2746)	-	33,554
Juvenile Accountability Incentive BG (2831)	7,652	12,325
EDC Loan Revolving (2860)	110,923	172,293
Dynatorque Loan (2870)	188	3,884
Cherry Hill Loan (2871)	123	292
Briggs & Stratton (2875)	-	221
Remonumentation (2890)	52,817	79,143
Brookhaven (2900)	21,431,096	22,342,214

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

September 30, 1999

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES-Continued

d) Individual fund advances to and from other funds. Such balances at September 30, 1999 were:

<u>Fund</u>	<u>Advances to other funds</u>	<u>Advances from other funds</u>
General Fund (1010)	618,618	
Solid Waste Management (5710)	241,845	
Muskegon County Airport (5810)		1,457,480
Drain Revolving (6010)		21,500
Central Stores (6330)		30,000
Equipment Revolving (6660)		808,963
Insurance (6770)	<u>1,457,480</u>	
	<u>\$2,317,943</u>	<u>\$2,317,943</u>

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 12 - COMMITMENTS

The County has two \$1,000,000 letters of credit with a local financial institution to cover any possible shortfalls in the County's coverage of the solid waste and fly ash landfills. The statutory authority for these obligations is PA Act 451 of 1994, Section 324.11523 (a).

NOTE 13 - OTHER POST EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 7, the County provides post-retirement 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 273 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 post-retirement 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 \$1,029,676 were recognized for post-retirement health care.

NOTE 14 - 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 claims 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 September 30, 1999 was \$5,297,765. The claim's liability of \$2,295,495 reported in the fund at September 30, 1999, 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 1999 and 1998 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>
1999	\$2,863,129	(\$220,385)	(\$347,249)	\$2,295,495
1998	2,999,035	122,588	(258,494)	2,863,129

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 1999

NOTE 15 - 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 \$7.7 million reported as landfill closure and postclosure care liability at September 30, 1999 represents the cumulative amount reported to date based on the use of 53 percent of the estimated capacity of the landfills. The remaining life of the landfill is estimated to be 15 years. The County will recognize the remaining estimated cost of closure and postclosure care of \$8.2 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 1999. 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 unanticipated closure and postclosure care. The County is in compliance with these requirements at September 30, 1999. 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.

NOTE 16 - REFUNDED BONDS

On March 1, 1999, the county issued \$14.00 million in General Obligation (Unlimited Tax) bonds with an average interest rate of 4.63% to advance refund \$13.35 million of outstanding 1996 series bonds which an average interest rate of 4.38%, leaving \$2.41 million of the old issue outstanding. The net proceeds of \$13.71 million (after payment of \$293,000 in underwriting fees, insurance and other issuance costs) plus an additional \$247,000 of existing funds, were deposited with an escrow agent in an irrevocable trust to call as due, \$13.35 million of the 1996 series bonds. As a result, \$13.35 million of the 1996 series bonds are defeased and the liability for these bonds has been removed from the County books.

As a result of the advance refunding, the County reduced its total debt service requirements by \$651,000 over the next 17 years, which resulted in an economic gain (difference between the present values of the old and new debt service payments) of \$227,000.

NOTE 17 - DISCRETE ENTITY NOTES

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

(a) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Compensated Absences

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

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

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 1999

NOTE 17 - DISCRETE ENTITY NOTES - Continued

(b) CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits

At year-end, the carrying amount of the commission's deposits was \$6,370,068 and the bank balance was \$6,635,674. Of the bank balance, \$200,000 was covered by federal depository insurance and \$6,435,674 was uninsured and uncollateralized.

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

	Category			Bank Balance	Carrying Amount
	1	2	3		
Demand deposits	\$100,000	\$ -	\$ 406,939	\$ 506,939	\$ 241,333
Time deposits	100,000	-	6,028,735	6,128,735	6,128,735
	<u>\$200,000</u>	<u>\$ -</u>	<u>\$ 6,435,674</u>	<u>\$ 6,635,674</u>	<u>\$ 6,370,068</u>

(c) FIXED ASSETS

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

	Balance			Balance
	October 1,		Additions	September 30,
	1998	Retirements		1999
Land and improvements	\$1,036,986	\$ -	\$ -	\$1,036,986
Buildings	4,394,035	333,559	-	4,727,594
Yard and storage equipment	208,046	-	-	208,046
Road equipment	6,538,604	766,614	180,836	7,124,382
Shop equipment	254,252	48,165	-	302,417
Office equipment	433,586	23,918	-	457,504
Engineering equipment	<u>211,748</u>	<u>9,495</u>	<u>-</u>	<u>221,243</u>
Total General Fixed Assets	13,077,257	1,181,751	180,836	14,078,172
Accumulated depreciation				
Buildings	1,847,465	98,963	-	1,946,428
Yard and storage equipment	185,495	57,063	-	242,558
Road equipment	5,348,355	522,420	180,685	5,690,090
Shop equipment	221,040	22,738	-	243,778
Office equipment	249,321	36,827	-	286,148
Engineering equipment	<u>134,682</u>	<u>14,429</u>	<u>-</u>	<u>149,111</u>
Total accumulated depreciation	<u>7,986,358</u>	<u>752,440</u>	<u>180,683</u>	<u>8,558,113</u>
Net General Fixed Assets	<u>\$5,090,899</u>	<u>\$ 429,311</u>	<u>\$ 151</u>	<u>\$5,520,059</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 1999

NOTE 17 - DISCRETE ENTITY NOTES - CONTINUED

(d) LONG-TERM DEBT

Long-term debt consisted of the following as of September 30, 1999:

Long Term Compensated Absences \$321,474

A summary of general long-term debt account group transactions for the year ended September 30, 1999 follows:

	General Long-Term Debt	Long-Term Compensated Absences	Totals
Balance at beginning of year	\$ 308,723	\$ 314,802	\$ 623,525
Additions	-	6,672	6,672
Repayments	(308,723)	-	(308,723)
Balance at end of year	\$ -	\$ 321,474	\$ 321,474

REQUIRED SUPPLEMENTAL MATERIAL

County of Muskegon
REQUIRED SUPPLEMENTAL MATERIAL
September 30, 1999

Year 2000 Disclosure

The Year 2000 issue is the result of a universal decision made in prior years to use only the last 2 digits of the four digit year for programming logic in financial, industrial and other electronic equipment.

The County completed an inventory of electronic equipment that may be affected by the Year 2000 issue and took the necessary steps to mediate the issue. The County identified the following major systems as needing attention and here are the results:

- **Financial Reporting and Payroll.** The County installed an upgrade to our current financial package in March 1999. No additional costs were incurred, as the change is part of our normal upgrade policy. As of January 3, 2000, the financial system is functioning normally.
- **Wastewater Collection System.** There were no significant costs involved in the replacements that would unduly affect current operations. All critical systems were changed by September, 1999. As of January 3, 2000, the Wastewater Collection System is functioning normally.
- **Airport Systems.** The airport systems were 100% compliant by June, 1999; Tenant Year 2000 was 100% compliant as of October, 1999. As of January 3, 2000, the airport system is functioning normally.

All other systems had been identified as having no major economic, social or environmental impact.

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 primarily derived from property taxes and intergovernmental revenues.

County of Muskegon
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS)

For the Year ended September 30, 1999

	1999		Variance favorable (unfavorable)
	Budget	Actual	
Legislative			
Personal services	\$242,865	\$241,678	\$1,187
Supplies	6,790	5,756	1,034
Other services and charges	72,858	57,527	15,331
Capital outlay	-	-	-
	<u>322,513</u>	<u>304,961</u>	<u>17,552</u>
Judicial			
Personal services	3,244,103	3,208,217	35,886
Supplies	165,738	131,607	34,131
Other services and charges	1,332,750	1,259,850	72,900
Capital outlay	15,422	13,824	1,598
	<u>4,758,013</u>	<u>4,613,498</u>	<u>144,515</u>
General government			
Personal services	5,597,459	5,562,950	34,509
Supplies	390,880	378,426	12,454
Other services and charges	2,935,243	2,929,233	6,010
Capital outlay	43,164	37,769	5,395
	<u>8,966,746</u>	<u>8,908,378</u>	<u>58,368</u>
Public safety			
Personal services	5,536,590	5,515,192	21,398
Supplies	237,574	220,786	16,788
Other services and charges	1,978,439	1,899,611	78,828
Capital outlay	5,050	13,058	(8,008)
	<u>7,757,653</u>	<u>7,648,647</u>	<u>109,006</u>
Health			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	292,142	336,474	(44,332)
Capital outlay	-	-	-
	<u>\$292,142</u>	<u>\$336,474</u>	<u>(\$44,332)</u>

County of Muskegon
General Fund

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

For the Year ended September 30, 1999

	1999		Variance favorable (unfavorable)
	Budget	Actual	
Welfare			
Personal services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Culture			
Personal services	76,870	77,144	(274)
Supplies	13,640	12,839	801
Other services and charges	77,347	67,808	9,539
Capital outlay	-	-	-
	<u>167,857</u>	<u>157,791</u>	<u>10,066</u>
Recreation			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Other			
Personal services	14,980	39,245	(24,265)
Supplies	-	-	-
Other services and charges	242,428	237,724	4,704
Capital outlay	-	-	-
	<u>257,408</u>	<u>276,969</u>	<u>(19,561)</u>
	<u>\$22,522,332</u>	<u>\$22,246,718</u>	<u>\$275,614</u>

COUNTY OF MUSKEGON
General Fund

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

for the Year ended September 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Board of Commissioners	\$ 322,513	\$ 304,961	\$ 17,552
Circuit Court	1,132,725	1,062,908	69,817
District Court	2,097,184	2,078,666	18,518
Cobo Hall Tax	99,389	97,619	1,770
Jury Commission	45,712	44,118	1,594
Probate Court	543,692	539,461	4,231
State Probation	38,802	33,071	5,731
Diversion Program	37,009	39,574	(2,565)
Grand Jury	-	15	(15)
Public Defender	763,500	718,066	45,434
Administration	739,473	701,658	37,815
Elections	57,378	39,608	17,770
Accounting	417,043	413,543	3,500
Corporate Counsel	145,000	127,548	17,452
Clerk	273,259	263,944	9,315
Circuit Court Records	236,344	237,536	(1,192)
Equalization	830,783	837,057	(6,274)
Personnel	386,743	376,331	10,412
Prosecutor	1,357,468	1,331,908	25,560
Purchasing	186,742	186,234	508
Register of Deeds	326,086	326,585	(499)
Johnny O. Harris Bldg	3,661	2,579	1,082
Training Center	62,258	59,467	2,791
Stark Hall	31,616	31,459	157
E-911 Funds	600,000	623,980	(23,980)

COUNTY OF MUSKEGON
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) - by Department
(Continued)
for the Year ended September 30, 1999

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Treasurer	\$ 521,996	\$ 528,230	(\$ 6,234)
Shady Grove Cemetery	4,004	2,435	1,569
Maintenance	911,499	874,483	37,016
Building Security	38,074	38,520	(446)
DET Building	-	37,833	(37,833)
Harris Building	27,171	25,107	2,064
Jail Building	209,015	244,859	(35,844)
Heritage Landing	88,661	99,829	(11,168)
Drain	173,068	172,767	301
Plat Board	1,230	393	837
Gypsy Moth	133,950	138,674	(4,724)
Print Shop	117,939	123,930	(5,991)
Equipment Pool	18,320	14,674	3,646
DPW	83,422	93,714	(10,292)
Data Processing	832,390	801,340	31,050
Insurance	152,153	152,153	-
Sheriff	7,747,313	7,636,643	110,670
Training	10,340	12,004	(1,664)
Health	65,786	80,287	(14,501)
State Institutions	226,356	256,187	(29,831)
MSU Extension	167,857	157,791	10,066
Wage Payoffs	14,980	39,245	(24,265)
Other	242,428	237,724	4,704
Contributions	8,965,558	8,557,868	407,690
	<u>\$ 31,487,890</u>	<u>\$ 30,804,586</u>	<u>\$ 683,304</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 Family Independence Agency 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.

School Liaison (1230)--to account for monies granted by the federal government in providing salary and benefits for an office to work with Ravenna Public Schools.

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.

Managed Care (2222)--to account for monies to facilitate the alliance between Muskegon County Community Mental Health and West Michigan Community Mental Health to help prepare both boards for managed care services delivery.

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.

Wagner Peyser (2731)-to account for monies for recruiting, selecting, and advancing employees on the basis of their relative ability, knowledge and skills.

Governors Career Scholarship (2732)--to account for monies received from the state to provide student scholarships for education and training to existing and future workers in occupations identified as high-skill, high-wage, and high-demand.

TAA/NAFTA (2733)--to account for federal pass-through monies that provide training and economic assistance to workers dislocated as a result of increased foreign trade.

Michigan Works System Plan (2734)--to account for federal pass-through monies received to assure the continued effective operation of the local Michigan Works! System.

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 identified 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.

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.

Displaced Homemaker (2746)--to account for federal pass-through grant monies targeted towards vocational and classroom training, institutional and job seeking skills, job placement assistance, referrals, job development, outreach and recruitment services for workers dislocated from employment.

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.

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 Michigan Family Independence Agency to provide occupational skilled training for Muskegon and Oceana county adults.

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.

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.

Welfare to Work (2758)-to account for monies aimed at the creation of additional job opportunities for the hardest to employ TANF recipients.

Food Stamp Program (2759)-to account for monies that provide work activities for ABAWDS who would otherwise lose food stamp assistance because of the time limits imposed under welfare reform legislation.

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 Violence Reporting System (2830)--to account for revenues and expenditures to maintain an integrated database for information on juvenile offenders and victims of juvenile violence in Muskegon County.

Juvenile Accountability Incentive Block Grant (2831)--to account for monies for an assistant prosecutor for juvenile crimes and half time data clerk. Remaining funds will cover drug testing for adjudicated individuals, training, substance abuse assessments and group treatment.

EDC Loan Revolving (2860)--to account for monies granted from the State of Michigan Department of Commerce 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.

Housing Specialist Family Center (2876)--to account for revenues and expenditures in providing a housing-related component to a multi-agency family self-sufficiency project for low and moderate income persons.

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 Facility (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 and County of Muskegon.

Muskegon County Economic Development Commission (2960)-- to account for monies received from the county general fund 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 the Department of Employment and Training for the rental and maintenance of the John R. Campbell Building.

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

Older Workers' Program (2994)--to account for federal pass-through funds from the state received by the County 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

September 30, 1999

ASSETS	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Sheriff Road Patrol (1210)	School Liaison (1230)	Park Fund (2080)
Cash and cash equivalents	-	\$ 37,771	-	-	-	\$ 17,051
Receivables						
Accounts	-	-	-	-	1,964	-
Intergovernmental	19,150	8,413	80,620	50,712	2,492	-
Accrued interest	-	-	-	-	-	209
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 19,150</u>	<u>\$ 46,184</u>	<u>\$ 80,620</u>	<u>\$ 50,712</u>	<u>\$ 4,456</u>	<u>\$ 17,260</u>
	\$ 1,416	\$ 5,533	\$ 2,500	\$ 4,267	\$ 628	\$ 5,258
Accounts Payable	-	-	-	-	-	-
Intergovernmental payable	7,812	5,693	6,740	6,061	2,524	12,002
Accrued liabilities	9,922	-	71,380	40,384	1,304	-
Due to other funds	-	1,415	-	-	-	-
Deferred revenue	-	-	-	-	-	-
	<u>19,150</u>	<u>12,641</u>	<u>80,620</u>	<u>50,712</u>	<u>4,456</u>	<u>17,260</u>
Fund balance (deficit)						
Unreserved	-	33,543	-	-	-	-
Designated for programs	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
	<u>\$ 19,150</u>	<u>\$ 46,184</u>	<u>\$ 80,620</u>	<u>\$ 50,712</u>	<u>\$ 4,456</u>	<u>\$ 17,260</u>

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 1999

	Friend of the Court (2150)	Health Department (2210)	Community Mental Health (2220)	Managed Care (2222)	Accommo- dations Tax (2300)	Parks Development (2411)
ASSETS						
Cash and cash equivalents	\$ -	\$ 30,831	5,010,882	\$ 94,663	\$ 110,392	\$ -
Receivables						
Accounts	-	24,663	906,016	-	63,694	-
Intergovernmental	1,600,263	963,226	190,433	-	-	87,697
Accrued interest	-	-	65,891	2,137	1,459	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	73,240	-	-	-	-
	<u>\$ 1,600,263</u>	<u>\$ 1,091,960</u>	<u>\$ 6,173,222</u>	<u>\$ 96,800</u>	<u>\$ 175,545</u>	<u>\$ 87,697</u>
LIABILITIES AND FUND BALANCE						
Accounts Payable	\$ 16,077	310,188	\$ 2,630,178	\$ 64,882	\$ 48,306	\$ 1,105
Intergovernmental payable	18,966	446,769	2,408,149	-	-	-
Accrued liabilities	167,927	268,172	905,498	31,918	7,802	-
Due to other funds	1,347,601	-	-	-	-	74,628
Deferred revenue	-	1,526	9,601	-	-	-
	<u>1,550,571</u>	<u>1,026,655</u>	<u>5,953,426</u>	<u>96,800</u>	<u>56,108</u>	<u>75,733</u>
Fund balance (deficit)						
Unreserved	49,692	65,305	219,796	-	119,437	11,964
Designated for programs	-	-	-	-	-	-
Undesignated	49,692	65,305	219,796	-	119,437	11,964
	<u>\$ 1,600,263</u>	<u>\$ 1,091,960</u>	<u>\$ 6,173,222</u>	<u>\$ 96,800</u>	<u>\$ 175,545</u>	<u>\$ 87,697</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 1999

ASSETS	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabili- zation (2570)	Law Library (2610)	Community Corrections (2640)	WMET (2670)
Cash and cash equivalents	\$ 39,449	-	\$ 1,000,000	147	-	\$ 13,921
Receivables	-	-	-	-	-	-
Accounts	-	-	-	-	106,536	-
Intergovernmental	-	-	-	-	-	-
Accrued interest	506	-	-	-	-	59
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 39,955</u>	<u>-</u>	<u>\$ 1,000,000</u>	<u>\$ 147</u>	<u>\$ 106,536</u>	<u>\$ 13,980</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ -	-	\$ -	-	\$ 59,767	-
Intergovernmental payable	-	-	-	-	14,540	-
Accrued liabilities	-	-	-	-	11,885	-
Due to other funds	-	-	-	-	18,932	-
Deferred revenue	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>147</u>	<u>105,124</u>	<u>-</u>
Fund balance (deficit)	-	-	-	-	-	-
Unreserved	-	-	-	-	1,412	13,980
Designated for programs	39,955	-	1,000,000	-	-	-
Undesignated	-	-	-	-	-	-
	<u>39,955</u>	<u>-</u>	<u>1,000,000</u>	<u>-</u>	<u>1,412</u>	<u>13,980</u>
	<u>\$ 39,955</u>	<u>-</u>	<u>\$ 1,000,000</u>	<u>\$ 147</u>	<u>\$ 106,536</u>	<u>\$ 13,980</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 1999

	TNT Drug (2671)	Prosecutor Drug Fund (2672)	Silent Observer (2673)	Library (2710)	Wagner Peysner (2731)	Governors Career Scholarship (2732)
ASSETS						
Cash and cash equivalents	\$ 77,983	\$ 24,245	\$ -	\$ 100,615	\$ -	\$ 326
Receivables						
Accounts	-	-	-	74	-	-
Intergovernmental	-	-	-	-	63,427	1,192
Accrued interest	-	240	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 77,983</u>	<u>\$ 24,485</u>	<u>\$ -</u>	<u>\$ 100,689</u>	<u>\$ 63,427</u>	<u>\$ 1,518</u>
LIABILITIES AND FUND BALANCE						
Accounts Payable	\$ -	\$ 5,973	\$ -	\$ 28,124	\$ 226	\$ 1,147
Intergovernmental payable	-	-	-	-	-	371
Accrued liabilities	-	-	-	50,931	-	-
Due to other funds	-	-	-	-	63,201	-
Deferred revenue	-	-	-	-	-	-
	-	<u>5,973</u>	-	<u>79,055</u>	<u>63,427</u>	<u>1,518</u>
Fund balance (deficit)						
Unreserved	77,983	18,512	-	21,634	-	-
Designated for programs	-	-	-	-	-	-
Undesignated	<u>77,983</u>	<u>18,512</u>	<u>-</u>	<u>21,634</u>	<u>-</u>	<u>-</u>
	<u>\$ 77,983</u>	<u>\$ 24,485</u>	<u>\$ -</u>	<u>\$ 100,689</u>	<u>\$ 63,427</u>	<u>\$ 1,518</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 1999

	Welfare to Work (2758)	Food Stamp Program (2759)	Crime Victims' Rights (2800)	Childrens Justice Act (2810)	Juvenile Violence Reporting System (2830)	Juvenile Accountability Block Grant (2831)	-	-	-
ASSETS									
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -			
Receivables									
Accounts									
Intergovernmental	33,802	10,790	30,844	5,281	5,744	11,091			
Accrued interest	-	-	-	-	-	-			
Prepaid items	-	-	-	-	-	-			
Inventory of supplies	-	-	-	-	-	-			
	<u>\$ 33,802</u>	<u>\$ 10,790</u>	<u>\$ 30,844</u>	<u>\$ 5,281</u>	<u>\$ 5,744</u>	<u>\$ 11,091</u>			
LIABILITIES AND FUND BALANCE									
Accounts Payable	\$ -	\$ -	\$ 98	\$ -	\$ 66	\$ 1,328			
Intergovernmental payable	-	-	-	-	-	-			
Accrued liabilities	-	-	4,662	-	1,445	2,059			
Due to other funds	33,802	10,790	13,510	5,281	4,233	7,704			
Deferred revenue	-	-	12,574	-	-	-			
	<u>33,802</u>	<u>10,790</u>	<u>30,844</u>	<u>5,281</u>	<u>5,744</u>	<u>11,091</u>			
Fund balance (deficit)									
Unreserved	-	-	-	-	-	-			
Designated for programs	-	-	-	-	-	-			
Undesignated	-	-	-	-	-	-			
	<u>\$ 33,802</u>	<u>\$ 10,790</u>	<u>\$ 30,844</u>	<u>\$ 5,281</u>	<u>\$ 5,744</u>	<u>\$ 11,091</u>			

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 1999

ASSETS	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDGB Grant (2873)	Briggs & Stratton (2875)	Housing Specialist Family Center (2876)
Cash and cash equivalents	\$ 116,791	\$ 478,490	\$ 36,232	\$ 3,549	\$ -	\$ -
Receivables						
Accounts	-	-	-	-	-	3,474
Intergovernmental	-	-	-	-	-	6,624
Accrued interest	2,042	5,954	468	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 118,833</u>	<u>\$ 484,444</u>	<u>\$ 36,700</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 10,098</u>
	\$ 45,000	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts Payable	-	-	-	-	-	-
Intergovernmental payable	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	3,474
Deferred revenue	-	-	-	-	-	-
	<u>45,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,474</u>
Fund balance (deficit)						
Unreserved	73,833	484,444	36,700	3,549	-	6,624
Designated for programs	-	-	-	-	-	-
Undesignated	73,833	484,444	36,700	3,549	-	6,624
	<u>\$ 118,833</u>	<u>\$ 484,444</u>	<u>\$ 36,700</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 10,098</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 1999

	Remonument- ation Program (2890)	Brookhaven Medical Care Facility (2900)	Child Care Facility (2920)	Veterans Trust (2940)	Muskegon County Economic Development Commission (2960)	Muskegon County Future Fund (2961)
ASSETS						
Cash and cash equivalents	\$ 258	\$ -	\$ -	\$ -	\$ -	\$ 1,768
Receivables	-	-	618	-	-	-
Accounts	-	-	618	-	-	-
Intergovernmental	24,526	1,416,431	233,500	9,250	-	-
Accrued interest	-	5	-	-	-	-
Prepaid items	-	17,488	-	-	-	-
Inventory of supplies	-	55,748	-	-	-	-
	<u>\$ 24,784</u>	<u>\$ 1,489,672</u>	<u>\$ 234,118</u>	<u>\$ 9,250</u>	<u>\$ -</u>	<u>\$ 1,768</u>
LIABILITIES AND FUND BALANCE						
Accounts Payable	\$ 9,240	\$ 183,860	\$ 93,993	\$ 515	\$ -	\$ -
Intergovernmental payable	-	-	2,027	-	-	-
Accrued liabilities	-	372,345	70,619	-	-	-
Due to other funds	-	926,693	67,479	3,483	-	-
Deferred revenue	-	-	-	-	-	-
	<u>9,240</u>	<u>1,482,898</u>	<u>234,118</u>	<u>3,998</u>	<u>-</u>	<u>-</u>
Fund balance (deficit)						
Unreserved	15,544	6,774	-	5,252	-	-
Designated for programs	-	-	-	-	-	1,768
Undesignated	15,544	6,774	-	5,252	-	1,768
	<u>\$ 24,784</u>	<u>\$ 1,489,672</u>	<u>\$ 234,118</u>	<u>\$ 9,250</u>	<u>\$ -</u>	<u>\$ 1,768</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

		September 30, 1999			
		John R. Campbell Building (2971)	Victim Restitution (2980)	Older Workers Program (2994)	Total - All Funds 1999
ASSETS					
Cash and cash equivalents		\$ 541,801	\$ 15,090	\$ 2,939	\$ 7,823,631
Receivables					
Accounts	4,130	-	-	-	1,005,083
Intergovernmental	-	-	14	876	8,228,005
Accrued interest	6,949	-	-	-	85,975
Prepaid items	-	-	-	-	17,488
Inventory of supplies	-	-	-	-	128,988
		<u>\$ 552,880</u>	<u>\$ 15,104</u>	<u>\$ 3,815</u>	<u>\$ 17,289,170</u>
LIABILITIES AND FUND BALANCE					
Accounts Payable	\$ 23,262	\$ 17,299	\$ 100	\$ 876	\$ 5,479,938
Intergovernmental payable	-	-	-	2,939	3,071,980
Accrued liabilities	609	1,012	-	-	1,979,047
Due to other funds	-	-	-	-	3,881,375
Deferred revenue	419,423	-	-	-	444,539
	<u>443,294</u>	<u>18,311</u>	<u>100</u>	<u>3,815</u>	<u>14,856,879</u>
Fund balance (deficit)					
Unreserved	109,586	-	15,004	-	1,390,568
Designated for programs	-	-	-	-	1,041,723
Undesignated	109,586	-	15,004	-	2,432,291
	<u>\$ 552,880</u>	<u>\$ 18,311</u>	<u>\$ 15,104</u>	<u>\$ 3,815</u>	<u>\$ 17,289,170</u>

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Year ended September 30, 1999

	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Sheriff Road Patrol (1210)	School Liaison (1230)	Park Fund (2080)
Revenues						
Grants						
State	\$ 54,345	\$ -	\$ 131,842	\$ 167,793	\$ -	\$ -
Federal	-	2,038	-	-	2,492	4,806
Federal pass-thru	105,492	36,972	-	-	-	-
Local units	-	-	-	-	1,964	-
Charges for services rendered	-	-	-	-	-	392,646
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	649
Other	-	36,529	-	388	-	9,208
	159,837	75,539	132,230	167,793	4,456	407,309
Expenditures						
Current operations						
General County government	211,398	-	-	-	-	-
Public safety	-	218,001	137,422	156,048	4,674	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	482,450
Capital outlay	-	4,232	45,039	11,745	-	3,719
	211,398	222,233	182,461	167,793	4,674	486,169
	(51,561)	(146,694)	(50,231)	-	(218)	(78,860)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	51,561	167,329	47,565	-	218	116,903
Sale of Assets	-	-	2,666	-	-	-
Operating transfers (out)	-	-	-	-	-	(106,177)
Total other financing sources (uses)	51,561	167,329	50,231	-	218	10,726
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	20,635	-	-	-	(68,134)
Fund balance at end of year	-	12,908	-	-	-	68,134
	\$ -	\$ 33,543	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	Friend of the Court (2150)	Health Department (2210)	Community Mental Health (2220)	Managed Care (2222)	Accommo- dations Tax (2300)	Parks Development (2411)
Revenues						
Grants						
State	\$ 617,979	\$ 1,495,478	\$ 6,999,045	\$ 189,367	\$ -	\$ 225,292
Federal	1,114,587	1,994,596	112,118	-	-	-
Federal pass-thru			6,412			
Local units	376,469	820,260	25,619,713	722,452	-	-
Charges for services rendered		329	(6,811)	177,076	662,730	-
Contributions from private sources						
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	1,309	202,215	4,787	5,540	-
Other	65,587	13,563	49,499	-	-	-
	<u>2,174,622</u>	<u>4,325,535</u>	<u>32,982,191</u>	<u>1,093,682</u>	<u>668,270</u>	<u>225,292</u>
Expenditures						
Current operations						
General County government	3,420,048	-	-	-	522,750	-
Public safety		6,015,083	33,070,593	1,129,608	-	-
Health						
Welfare						
Culture						
Recreation	19,214	53,628	582,325	18,281	-	4,140
Capital outlay	3,439,262	6,068,711	33,652,918	1,147,889	522,750	315,365
	<u>(1,264,640)</u>	<u>(1,743,176)</u>	<u>(670,727)</u>	<u>(54,207)</u>	<u>145,520</u>	<u>(94,213)</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	1,203,465	1,705,681	651,461	54,207	-	106,177
Sale of Assets	-	-	19,266	-	-	-
Operating transfers (out)	-	-	-	-	(124,542)	-
Total other financing sources (uses)	<u>1,203,465</u>	<u>1,705,681</u>	<u>670,727</u>	<u>54,207</u>	<u>(124,542)</u>	<u>106,177</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(61,175)</u>	<u>(37,495)</u>	<u>-</u>	<u>-</u>	<u>20,978</u>	<u>11,964</u>
Fund balance at beginning of year	110,867	102,800	219,796	-	98,459	-
Fund balance at end of year	<u>\$ 49,692</u>	<u>\$ 65,305</u>	<u>\$ 219,796</u>	<u>\$ -</u>	<u>\$ 119,437</u>	<u>11,964</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabili- zation (2570)	Law Library (2610)	Community Corrections (2640)	WMET (2670)
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$ -	\$ 550,748	\$ -
Federal	-	-	-	-	24,540	-
Federal pass-thru	-	312,617	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	713	141,202	-
Contributions from private sources	-	-	-	-	-	8,937
Fines and forfeitures	-	-	-	6,500	-	-
Investment income	1,753	-	-	-	-	458
Other	-	-	-	-	-	-
	<u>1,753</u>	<u>312,617</u>	<u>-</u>	<u>7,213</u>	<u>716,490</u>	<u>9,395</u>
Expenditures						
Current operations						
General County government	-	-	-	14,946	919,137	22,217
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	312,617	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>-</u>	<u>312,617</u>	<u>-</u>	<u>14,946</u>	<u>919,137</u>	<u>22,217</u>
	1,753	-	-	(7,733)	(202,647)	(12,822)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	-	-	-	7,733	202,647	-
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,733</u>	<u>202,647</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	1,753	-	-	-	-	(12,822)
Fund balance at end of year	38,202	-	1,000,000	-	1,412	26,802
	<u>\$ 39,955</u>	<u>\$ -</u>	<u>\$ 1,000,000</u>	<u>\$ -</u>	<u>\$ 1,412</u>	<u>\$ 13,980</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	TNT Drug (2671)	Prosecutor Drug Fund (2672)	Silent Observer (2673)	Library (2710)	Wagner Peysner (2731)	Governors Career Scholarship (2732)
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$ 159,073	\$ -	\$ -
Federal	-	-	-	9,537	-	-
Federal pass-thru	-	-	-	-	376,492	93,148
Local units	-	-	-	23,410	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	75,000	-	-	24,515	-	-
Fines and forfeitures	-	-	-	274,822	-	-
Investment income	-	574	-	-	-	-
Other	-	25,951	-	145,525	-	-
	75,000	26,525	-	636,882	376,492	93,148
Expenditures						
Current operations						
General County government	-	-	969	-	-	-
Public safety	-	6,295	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	376,492	93,148
Culture	-	-	-	1,356,242	-	-
Recreation	-	5,903	-	23,753	-	-
Capital outlay	-	12,198	969	1,379,995	376,492	93,148
	75,000	14,327	(969)	(743,113)	-	-
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	-	-	-	728,642	-	-
Sale of Assets	2,970	-	-	2,509	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	2,970	-	-	731,151	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	77,970	14,327	(969)	(11,962)	-	-
Fund balance at beginning of year	13	4,185	969	33,596	-	-
Fund balance at end of year	\$ 77,983	\$ 18,512	\$ -	\$ 21,634	\$ -	\$ -

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	TAA/NAFTA (2733)	Michigan Works System Plan (2734)	Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)	SYETP (2742)	Dislocated Workers (2745)
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	179,670	48,432	806,166	70,446	537,234	372,745
Federal pass-thru	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>179,670</u>	<u>48,432</u>	<u>806,166</u>	<u>70,446</u>	<u>537,234</u>	<u>372,745</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	179,670	31,009	806,166	70,446	537,234	372,745
Culture	-	-	-	-	-	-
Recreation	-	17,423	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>179,670</u>	<u>48,432</u>	<u>806,166</u>	<u>70,446</u>	<u>537,234</u>	<u>372,745</u>
Revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	Displaced Homemaker (2746)	JTPA 8% Coordination (2747)	Economic Development Job Training (2750)	Workfirst (2751)	School To Work (2753)	Family Center (2756)
Revenues						
Grants						
State	\$ -	\$ -	\$ 519,181	\$ 1,079,782	\$ -	\$ -
Federal	33,554	78,242	-	1,619,674	119,383	-
Federal pass-thru	-	-	-	-	-	191,697
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	33,554	78,242	519,181	2,699,456	119,383	191,697
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	33,554	78,242	519,181	2,696,154	119,383	191,697
Culture	-	-	-	-	-	-
Recreation	-	-	-	3,302	-	-
Capital outlay	-	-	-	-	-	-
	33,554	78,242	519,181	2,699,456	119,383	191,697
Revenues over (under) expenditures	-	-	-	-	-	-
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	Welfare to Work (2758)	Food Stamp Program (2759)	Crime Victims' Rights (2800)	Childrens Justice Act (2810)	Juvenile Violence Reporting System (2830)	Juvenile Accountability Incentive Block Grant (2831)
Revenues						
Grants						
State	\$ -	\$ -	\$ 60,000	\$ -	\$ 40,513	\$ -
Federal	-	-	34,019	-	-	-
Federal pass-thru	43,696	15,397	-	-	-	11,091
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>43,696</u>	<u>15,397</u>	<u>94,019</u>	<u>-</u>	<u>40,513</u>	<u>11,091</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	103,322	-	40,513	12,325
Health	-	-	-	-	-	-
Welfare	43,696	15,397	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>43,696</u>	<u>15,397</u>	<u>103,322</u>	<u>-</u>	<u>40,513</u>	<u>12,325</u>
Revenues over (under) expenditures	-	-	(9,303)	-	-	(1,234)
Other financing sources (uses)						
Operating transfers in	-	-	9,303	-	-	1,234
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	<u>9,303</u>	-	-	<u>1,234</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDGB Grant (2873)	Briggs & Stratton (2875)	Housing Specialist Family Center (2876)
Revenues						
Grants	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-	-	-
Federal	-	-	-	-	-	25,349
Federal pass-thru	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	1,623	-	-	-
Investment income	15,694	21,577	-	-	-	-
Other	-	-	-	-	-	-
	<u>15,694</u>	<u>21,577</u>	<u>1,623</u>	<u>-</u>	<u>-</u>	<u>25,349</u>
Expenditures						
Current operations						
General County government	172,293	3,884	292	-	221	25,349
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>172,293</u>	<u>3,884</u>	<u>292</u>	<u>-</u>	<u>221</u>	<u>25,349</u>
Revenues over (under) expenditures	(156,599)	17,693	1,331	-	(221)	-
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-
	<u>(156,599)</u>	<u>17,693</u>	<u>1,331</u>	<u>-</u>	<u>(221)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	230,432	466,751	35,369	3,549	221	6,624
Fund balance at end of year	<u>\$ 73,833</u>	<u>\$ 484,444</u>	<u>\$ 36,700</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 6,624</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	Remonument- ation Program (2890)	Brookhaven Medical Care Facility (2900)	Child Care Facility (2920)	Veterans Trust (2940)	Muskegon County Economic Development Commission (2960)	Muskegon County Future Fund (2961)
Revenues						
Grants						
State	\$ 74,143	-	\$ 1,020,835	\$ 37,987	-	\$ -
Federal	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	22,106,778	-	-	-	-
Contributions from private sources	-	548	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	20,591	417,645	-	-	-
	<u>74,143</u>	<u>22,127,917</u>	<u>1,438,480</u>	<u>37,987</u>	<u>-</u>	<u>-</u>
Expenditures						
Current operations						
General County government	-	-	-	-	1,507	-
Public safety	-	22,254,797	3,441,201	-	-	-
Health	-	-	-	37,987	-	-
Welfare	79,143	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	87,417	15,925	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>79,143</u>	<u>22,342,214</u>	<u>3,457,126</u>	<u>37,987</u>	<u>1,507</u>	<u>-</u>
	(5,000)	(214,297)	(2,018,646)	-	(1,507)	-
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	5,000	214,297	2,018,646	-	1,507	-
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>214,297</u>	<u>2,018,646</u>	<u>-</u>	<u>1,507</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	15,544	6,774	-	5,252	-	1,768
Fund balance at end of year	<u>\$ 15,544</u>	<u>\$ 6,774</u>	<u>\$ -</u>	<u>\$ 5,252</u>	<u>\$ -</u>	<u>\$ 1,768</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 1999

	Mental Health Buildings (2970)	John R. Campbell Building (2971)	Victim Restitution (2980)	Older Workers Program (2994)	Total - All Funds 1999
Revenues					
Grants					
State	\$ -	\$ -	\$ -	\$ -	\$ 13,423,403
Federal	-	-	-	6,843	77,432
Federal pass-thru	-	-	-	-	8,113,944
Local units	-	-	13,081	-	223,483
Charges for services rendered	-	-	-	-	50,193,314
Contributions from private sources	-	-	-	-	942,324
Fines and forfeitures	-	-	-	-	281,322
Investment income	24,229	2,545	-	-	282,953
Other	156,961	87,306	-	-	1,028,753
	181,190	89,851	13,081	6,843	74,566,928
Expenditures					
Current operations					
General County government	-	-	17,894	-	4,376,605
Public safety	-	-	-	-	1,634,900
Health	218,772	-	-	-	66,130,054
Welfare	-	37,738	-	6,843	6,559,399
Culture	-	-	-	-	1,435,385
Recreation	-	-	-	-	486,590
Capital outlay	-	-	-	-	1,207,271
	218,772	37,738	17,894	6,843	81,830,204
	(37,582)	52,113	(4,813)	-	(7,263,276)
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in	-	-	-	-	7,293,576
Sale of Assets	-	-	-	-	27,411
Operating transfers (out)	-	(57,699)	-	-	(288,418)
Total other financing sources (uses)	-	(57,699)	-	-	7,032,569
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(37,582)	(5,586)	(4,813)	-	(230,707)
Fund balance at beginning of year	147,168	5,586	19,817	-	2,662,998
Fund balance at end of year	\$ 109,586	\$ -	\$ 15,004	\$ -	\$ 2,432,291

County of Muskegon

Cooperative Reimbursement Prosecutor (1150) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 51,504	\$ 54,345	\$ 2,841
Federal pass-thru	104,569	105,492	923
Other	-	-	-
	<u>156,073</u>	<u>159,837</u>	<u>3,764</u>
Expenditures			
Current operations			
General County government	211,439	211,398	41
Capital outlay	-	-	-
	<u>211,439</u>	<u>211,398</u>	<u>41</u>
	(55,366)	(51,561)	3,805
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	55,366	51,561	(3,805)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>55,366</u>	<u>51,561</u>	<u>(3,805)</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

Emergency Services (1190) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Federal	2,038	2,038	-
Federal pass-thru	33,154	36,972	3,818
Other	20,000	36,529	16,529
	<u>55,192</u>	<u>75,539</u>	<u>20,347</u>
Expenditures			
Current operations	228,916	218,001	10,915
Public safety	4,000	4,232	(232)
Capital outlay	<u>232,916</u>	<u>222,233</u>	<u>10,683</u>
	(177,724)	(146,694)	31,030
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	177,724	167,329	(10,395)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>177,724</u>	<u>167,329</u>	<u>(10,395)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	20,635	20,635
Fund balance (deficit) at beginning of year	12,908	12,908	-
Fund balance (deficit) at end of year	<u>\$ 12,908</u>	<u>\$ 33,543</u>	<u>\$ 20,635</u>

County of Muskegon

Marine Safety (1200) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 127,607	\$ 131,842	\$ 4,235
Other	3,066	388	(2,678)
	<u>130,673</u>	<u>132,230</u>	<u>1,557</u>
Expenditures			
Current operations			
Public safety	143,106	137,422	5,684
Capital outlay	44,685	45,039	(354)
	<u>187,791</u>	<u>182,461</u>	<u>5,330</u>
Revenues over (under) expenditures	(57,118)	(50,231)	6,887
Other financing sources (uses)			
Operating transfers in	57,118	47,565	(9,553)
Sale of Assets	-	2,666	2,666
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>57,118</u>	<u>50,231</u>	<u>(6,887)</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

Sheriff Road Patrol (1210) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 182,850	\$ 167,793	(\$ 15,057)
Other	-	-	-
	<u>182,850</u>	<u>167,793</u>	<u>(15,057)</u>
Expenditures			
Current operations			
Public safety	175,325	156,048	19,277
Capital outlay	7,525	11,745	(4,220)
	<u>182,850</u>	<u>167,793</u>	<u>15,057</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

School Liaison (1230) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal	4,277	2,492	(1,785)
Local units	3,162	1,964	(1,198)
Other	-	-	-
	<u>7,439</u>	<u>4,456</u>	<u>(2,983)</u>
Expenditures			
Current operations			
Public safety	7,790	4,674	3,116
Capital outlay	-	-	-
	<u>7,790</u>	<u>4,674</u>	<u>3,116</u>
	(351)	(218)	133
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	351	218	(133)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>351</u>	<u>218</u>	<u>(133)</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
 Park Fund (2080) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	-	-	-
Federal		4,806	4,806
Charges for services rendered	359,022	392,646	33,624
Investment income	1,000	649	(351)
Other	9,361	9,208	(153)
	<u>369,383</u>	<u>407,309</u>	<u>37,926</u>
Expenditures			
Current operations			
Recreation	367,597	482,450	(114,853)
Capital outlay	2,000	3,719	(1,719)
	<u>369,597</u>	<u>486,169</u>	<u>(116,572)</u>
	(214)	(78,860)	(78,646)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	53,860	116,903	63,043
Sale of Assets	-	-	-
Operating transfers (out)	(121,780)	(106,177)	15,603
Total other financing sources (uses)	<u>(67,920)</u>	<u>10,726</u>	<u>78,646</u>
	(68,134)	(68,134)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			
Fund balance (deficit) at beginning of year	68,134	68,134	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Friend of the Court (2150) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 741,310	\$ 617,979	(\$ 123,331)
Federal pass-thru	1,217,684	1,114,587	(103,097)
Charges for services rendered	491,455	376,469	(114,986)
Other	36,198	65,587	29,389
	<u>2,486,647</u>	<u>2,174,622</u>	<u>(312,025)</u>
Expenditures			
Current operations			
General County government	3,675,785	3,420,048	255,737
Capital outlay	17,900	19,214	(1,314)
	<u>3,693,685</u>	<u>3,439,262</u>	<u>254,423</u>
Revenues over (under) expenditures	(1,207,038)	(1,264,640)	(57,602)
Other financing sources (uses)			
Operating transfers in	1,207,038	1,203,465	(3,573)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>1,207,038</u>	<u>1,203,465</u>	<u>(3,573)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(61,175)	(61,175)
Fund balance (deficit) at beginning of year	110,867	110,867	-
Fund balance (deficit) at end of year	<u>\$ 110,867</u>	<u>\$ 49,692</u>	<u>(\$ 61,175)</u>

County of Muskegon

Health Department (2210) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 1,711,662	\$ 1,495,478	(\$ 216,184)
Federal pass-thru	1,931,798	1,994,596	62,798
Charges for services rendered	858,877	820,260	(38,617)
Contributions from private sources	50	329	279
Investment income	-	1,309	1,309
Other	19,375	13,563	(5,812)
	<u>4,521,762</u>	<u>4,325,535</u>	<u>(196,227)</u>
Expenditures			
Current operations			
Health	6,001,300	6,015,083	(13,783)
Capital outlay	35,000	53,628	(18,628)
	<u>6,036,300</u>	<u>6,068,711</u>	<u>(32,411)</u>
Revenues over (under) expenditures	(1,514,538)	(1,743,176)	(228,638)
Other financing sources (uses)			
Operating transfers in	1,497,138	1,705,681	208,543
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>1,497,138</u>	<u>1,705,681</u>	<u>208,543</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(17,400)	(37,495)	(20,095)
Fund balance (deficit) at beginning of year	102,800	102,800	-
Fund balance (deficit) at end of year	<u>\$ 85,400</u>	<u>\$ 65,305</u>	<u>(\$ 20,095)</u>

County of Muskegon
 Community Mental Health (2220) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 7,272,461	\$ 6,999,045	(\$ 273,416)
Federal pass-thru	115,175	112,118	(3,057)
Local units	6,412	6,412	-
Charges for services rendered	24,621,647	25,619,713	998,066
Contributions from private sources	188,100	(6,811)	(194,911)
Investment income	120,000	202,215	82,215
Other	53,500	49,499	(4,001)
	<u>32,377,295</u>	<u>32,982,191</u>	<u>604,896</u>
Expenditures			
Current operations			
Health	32,264,551	33,070,593	(806,042)
Capital outlay	945,150	582,325	362,825
	<u>33,209,701</u>	<u>33,652,918</u>	<u>(443,217)</u>
Revenues over (under) expenditures	(832,406)	(670,727)	161,679
Other financing sources (uses)			
Operating transfers in	823,856	651,461	(172,395)
Sale of Assets	8,550	19,266	10,716
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>832,406</u>	<u>670,727</u>	<u>(161,679)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	219,796	219,796	-
Fund balance (deficit) at end of year	<u>\$ 219,796</u>	<u>\$ 219,796</u>	<u>\$ -</u>

County of Muskegon

Managed Care (2222) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 293,328	\$ 189,367	(\$ 103,961)
Charges for services rendered	968,976	722,452	(246,524)
Contributions from private sources	323,635	177,076	(146,559)
Investment income	-	4,787	4,787
Other	-	-	-
	<u>1,585,939</u>	<u>1,093,682</u>	<u>(492,257)</u>
Expenditures			
Current operations			
Health	1,621,935	1,129,608	492,327
Capital outlay	47,500	18,281	29,219
	<u>1,669,435</u>	<u>1,147,889</u>	<u>521,546</u>
	(83,496)	(54,207)	29,289
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	83,496	54,207	(29,289)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>83,496</u>	<u>54,207</u>	<u>(29,289)</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

Accommodations Tax (2300) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Contributions from private sources	695,766	662,730	(33,036)
Investment income	5,000	5,540	540
Other	-	-	-
	<u>700,766</u>	<u>668,270</u>	<u>(32,496)</u>
Expenditures			
Current operations			
General County government	565,687	522,750	42,937
Capital outlay	4,680	-	4,680
	<u>570,367</u>	<u>522,750</u>	<u>47,617</u>
	130,399	145,520	15,121
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	(130,399)	(124,542)	5,857
Total other financing sources (uses)	<u>(130,399)</u>	<u>(124,542)</u>	<u>5,857</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	20,978	20,978
Fund balance (deficit) at beginning of year	98,459	98,459	-
Fund balance (deficit) at end of year	<u>\$ 98,459</u>	<u>\$ 119,437</u>	<u>\$ 20,978</u>

County of Muskegon

Parks Development (2411) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 236,500	\$ 225,292	(\$ 11,208)
Other	-	-	-
	<u>236,500</u>	<u>225,292</u>	<u>(11,208)</u>
Expenditures			
Current operations			
Recreation	30,400	4,140	26,260
Capital outlay	327,880	315,365	12,515
	<u>358,280</u>	<u>319,505</u>	<u>38,775</u>
	(121,780)	(94,213)	27,567
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	121,780	106,177	(15,603)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>121,780</u>	<u>106,177</u>	<u>(15,603)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	11,964	11,964
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>11,964</u>	<u>\$ 11,964</u>

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Investment income	1,500	1,753	253
Other	-	-	-
	<u>1,500</u>	<u>1,753</u>	<u>253</u>
Expenditures			
Current operations			
Capital outlay	-	-	-
	-	-	-
	<u>1,500</u>	<u>1,753</u>	<u>253</u>
Revenues over (under) expenditures			
	1,500	1,753	253
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
	<u>1,500</u>	<u>1,753</u>	<u>253</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,500	1,753	253
Fund balance (deficit) at beginning of year	38,202	38,202	-
Fund balance (deficit) at end of year	<u>\$ 39,702</u>	<u>\$ 39,955</u>	<u>\$ 253</u>

County of Muskegon

CDBG Home Rehab (2470) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	350,000	312,617	(37,383)
Other	-	-	-
	<u>350,000</u>	<u>312,617</u>	<u>(37,383)</u>
Expenditures			
Current operations	350,000	312,617	37,383
Welfare	-	-	-
Capital outlay	350,000	312,617	37,383
	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
	<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

Budget Stabilization (2570) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Other	-	-	-
Expenditures			
Current operations			
General County government	-	-	-
Capital outlay	-	-	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	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>

County of Muskegon

Law Library (2610) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Charges for services rendered	1,200	713	(487)
Fines and forfeitures	6,500	6,500	-
Other	-	-	-
	<u>7,700</u>	<u>7,213</u>	<u>(487)</u>
Expenditures			
Current operations			
Public safety	43,094	14,946	28,148
Capital outlay	-	-	-
	<u>43,094</u>	<u>14,946</u>	<u>28,148</u>
	(35,394)	(7,733)	27,661
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	35,394	7,733	(27,661)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>35,394</u>	<u>7,733</u>	<u>(27,661)</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

Community Corrections (2640) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 716,300	\$ 550,748	(\$ 165,552)
Federal	45,460	24,540	(20,920)
Charges for services rendered	66,871	141,202	74,331
Other	-	-	-
	<u>828,631</u>	<u>716,490</u>	<u>(112,141)</u>
Expenditures			
Current operations			
Public safety	1,011,084	919,137	91,947
Capital outlay	2,400	-	2,400
	<u>1,013,484</u>	<u>919,137</u>	<u>94,347</u>
	(184,853)	(202,647)	(17,794)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	184,853	202,647	17,794
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>184,853</u>	<u>202,647</u>	<u>17,794</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	1,412	1,412	-
Fund balance (deficit) at end of year	<u>\$ 1,412</u>	<u>\$ 1,412</u>	<u>\$ -</u>

County of Muskegon

WMET (2670) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Contributions from private sources	15,000	8,937	(6,063)
Investment income	-	458	458
Other	-	-	-
	<u>15,000</u>	<u>9,395</u>	<u>(5,605)</u>
Expenditures			
Current operations			
Public safety	22,450	22,217	233
Capital outlay	-	-	-
	<u>22,450</u>	<u>22,217</u>	<u>233</u>
Revenues over (under) expenditures	(7,450)	(12,822)	(5,372)
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(7,450)	(12,822)	(5,372)
Fund balance (deficit) at beginning of year	26,802	26,802	-
Fund balance (deficit) at end of year	<u>\$ 19,352</u>	<u>\$ 13,980</u>	<u>(\$ 5,372)</u>

County of Muskegon

TNT Drug (2671) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Contributions from private sources	-	75,000	75,000
Other	-	-	-
	-	75,000	75,000
Expenditures			
Current operations			
Public safety	-	-	-
Capital outlay	-	-	-
	-	-	-
	-	75,000	75,000
Revenues over (under) expenditures	-	75,000	75,000
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	2,970	2,970
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	2,970	2,970
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	77,970	77,970
Fund balance (deficit) at beginning of year	13	13	-
Fund balance (deficit) at end of year	\$ 13	\$ 77,983	\$ 77,970

County of Muskegon
Prosecutor Drug Fund (2672) Special Revenue Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Investment income		574	574
Other	30,000	25,951	(4,049)
	<u>30,000</u>	<u>26,525</u>	<u>(3,475)</u>
Expenditures			
Current operations			
Public safety	8,914	6,295	2,619
Capital outlay	21,000	5,903	15,097
	<u>29,914</u>	<u>12,198</u>	<u>17,716</u>
	86	14,327	14,241
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	86	14,327	14,241
Fund balance (deficit) at beginning of year	4,185	4,185	-
Fund balance (deficit) at end of year	<u>\$ 4,271</u>	<u>\$ 18,512</u>	<u>\$ 14,241</u>

County of Muskegon
 Silent Observer (2673) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Other	-	-	-
Expenditures			
Current operations			
General County government	-	969	(969)
Capital outlay	-	-	-
	-	969	(969)
Revenues over (under) expenditures	-	(969)	(969)
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(969)	(969)
Fund balance (deficit) at beginning of year	969	969	-
Fund balance (deficit) at end of year	\$ 969	\$ -	(\$ 969)

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 159,165	\$ 159,073	(\$ 92)
Federal	9,537	9,537	-
Local units	28,688	23,410	(5,278)
Contributions from private sources	16,050	24,515	8,465
Fines and forfeitures	278,000	274,822	(3,178)
Other	106,900	145,525	38,625
	<u>598,340</u>	<u>636,882</u>	<u>38,542</u>
Expenditures			
Current operations			
Culture	1,379,508	1,356,242	23,266
Capital outlay	30,552	23,753	6,799
	<u>1,410,060</u>	<u>1,379,995</u>	<u>30,065</u>
Revenues over (under) expenditures	(811,720)	(743,113)	68,607
Other financing sources (uses)			
Operating transfers in	778,124	728,642	(49,482)
Sale of Assets	-	2,509	2,509
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>778,124</u>	<u>731,151</u>	<u>(46,973)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(33,596)	(11,962)	21,634
Fund balance (deficit) at beginning of year	33,596	33,596	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 21,634</u>	<u>\$ 21,634</u>

County of Muskegon

Wagner Peyser (2731) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	556,938	376,492	(180,446)
Other	-	-	-
	<u>556,938</u>	<u>376,492</u>	<u>(180,446)</u>
Expenditures			
Current operations			
Welfare	556,938	376,492	180,446
Capital outlay	-	-	-
	<u>556,938</u>	<u>376,492</u>	<u>180,446</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Governors Career Scholarship (2732) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	398,480	93,148	(305,332)
Other	-	-	-
	<u>398,480</u>	<u>93,148</u>	<u>(305,332)</u>
Expenditures			
Current operations			
Welfare	398,480	93,148	305,332
Capital outlay	-	-	-
	<u>398,480</u>	<u>93,148</u>	<u>305,332</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

TAA/NAFTA (2733) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	150,000	179,670	29,670
Other	-	-	-
	<u>150,000</u>	<u>179,670</u>	<u>29,670</u>
Expenditures			
Current operations			
Welfare	150,000	179,670	(29,670)
Capital outlay	-	-	-
	<u>150,000</u>	<u>179,670</u>	<u>(29,670)</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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
Michigan Works System Plan (2734) Special Revenue Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	-	\$ -	-
Federal pass-thru	76,467	48,432	(28,035)
Other	-	-	-
	<u>76,467</u>	<u>48,432</u>	<u>(28,035)</u>
Expenditures			
Current operations	36,467	31,009	5,458
Welfare	40,000	17,423	22,577
Capital outlay	76,467	48,432	28,035
	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<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
 Jobs Training Partnership Act (2740) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	1,315,827	806,166	(509,661)
Other	-	-	-
	<u>1,315,827</u>	<u>806,166</u>	<u>(509,661)</u>
Expenditures			
Current operations			
Welfare	1,313,827	806,166	507,661
Capital outlay	2,000	-	2,000
	<u>1,315,827</u>	<u>806,166</u>	<u>509,661</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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
 Jobs Training Partnership Act (2741) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Federal pass-thru	85,796	70,446	(15,350)
Other	-	-	-
	<u>85,796</u>	<u>70,446</u>	<u>(15,350)</u>
Expenditures			
Current operations	85,796	70,446	15,350
Welfare	-	-	-
Capital outlay	85,796	70,446	15,350
	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
	<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
 SYETP (2742) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Federal pass-thru	708,611	537,234	(171,377)
Other	-	-	-
	<u>708,611</u>	<u>537,234</u>	<u>(171,377)</u>
Expenditures			
Current operations			
Welfare	708,611	537,234	171,377
Capital outlay	-	-	-
	<u>708,611</u>	<u>537,234</u>	<u>171,377</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Dislocated Workers (2745) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	412,776	372,745	(40,031)
Other	-	-	-
	<u>412,776</u>	<u>372,745</u>	<u>(40,031)</u>
Expenditures			
Current operations	412,776	372,745	40,031
Welfare	-	-	-
Capital outlay	412,776	372,745	40,031
	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
	<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

Displaced Homemaker (2746) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	0	33,554	33,554
Other	-	-	-
		<u>33,554</u>	<u>33,554</u>
Expenditures			
Current operations			
Welfare	0	33,554	(33,554)
Capital outlay	-	-	-
		<u>33,554</u>	<u>(33,554)</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -

County of Muskegon

JTPA 8% Coordination (2747) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	78,242	78,242	-
Other	-	-	-
	<u>78,242</u>	<u>78,242</u>	<u>-</u>
Expenditures			
Current operations			
Welfare	78,242	78,242	-
Capital outlay	-	-	-
	<u>78,242</u>	<u>78,242</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 1,593,256	\$ 519,181	(\$ 1,074,075)
Other	-	-	-
<u>1,593,256</u>	<u>519,181</u>	<u>(1,074,075)</u>	
Expenditures			
Current operations			
Welfare	1,593,256	519,181	1,074,075
Capital outlay	-	-	-
<u>1,593,256</u>	<u>519,181</u>	<u>1,074,075</u>	
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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
 Workfirst (2751) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 1,182,598	\$ 1,079,782	(\$ 102,816)
Federal pass-thru	1,917,539	1,619,674	(297,865)
Other	-	-	-
	<u>3,100,137</u>	<u>2,699,456</u>	<u>(400,681)</u>
Expenditures			
Current operations			
Welfare	3,100,137	2,696,154	403,983
Capital outlay	-	3,302	(3,302)
	<u>3,100,137</u>	<u>2,699,456</u>	<u>400,681</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

School To Work (2753) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	448,531	119,383	(329,148)
Other	-	-	-
	<u>448,531</u>	<u>119,383</u>	<u>(329,148)</u>
Expenditures			
Current operations			
Welfare	448,531	119,383	329,148
Capital outlay	-	-	-
	<u>448,531</u>	<u>119,383</u>	<u>329,148</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Family Center (2756) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Local units	382,055	191,697	(190,358)
Other	-	-	-
	<u>382,055</u>	<u>191,697</u>	<u>(190,358)</u>
Expenditures			
Current operations			
Welfare	380,055	191,697	188,358
Capital outlay	2,000	-	2,000
	<u>382,055</u>	<u>191,697</u>	<u>190,358</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Welfare to Work (2758) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	495,375	43,696	(451,679)
Other	-	-	-
	<u>495,375</u>	<u>43,696</u>	<u>(451,679)</u>
Expenditures			
Current operations			
Welfare	495,375	43,696	451,679
Capital outlay	-	-	-
	<u>495,375</u>	<u>43,696</u>	<u>451,679</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Food Stamp Program (2759) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	204,526	15,397	(189,129)
Other	-	-	-
	<u>204,526</u>	<u>15,397</u>	<u>(189,129)</u>
Expenditures			
Current operations			
Welfare	204,526	15,397	189,129
Capital outlay	-	-	-
	<u>204,526</u>	<u>15,397</u>	<u>189,129</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Crime Victims' Rights (2800) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 60,000	\$ 60,000	-
Federal	39,280	34,019	(5,261)
Other	-	-	-
	<u>99,280</u>	<u>94,019</u>	<u>(5,261)</u>
Expenditures			
Current operations			
Public safety	111,859	103,322	8,537
Capital outlay	-	-	-
	<u>111,859</u>	<u>103,322</u>	<u>8,537</u>
	(12,579)	(9,303)	3,276
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	12,579	9,303	(3,276)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>12,579</u>	<u>9,303</u>	<u>(3,276)</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

Childrens Justice Act (2810) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Other	-	-	-
Expenditures			
Current operations			
Public safety	-	-	-
Capital outlay	-	-	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -

County of Muskegon

Juvenile Violence Reporting System (2830) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 47,725	\$ 40,513	(\$ 7,212)
Other	-	-	-
	<u>47,725</u>	<u>40,513</u>	<u>(7,212)</u>
Expenditures			
Current operations			
Public safety	47,725	40,513	7,212
Capital outlay	-	-	-
	<u>47,725</u>	<u>40,513</u>	<u>7,212</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
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

Juvenile Accountability Incentive Block Grant (2831) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	6,887	11,091	4,204
Other	-	-	-
	<u>6,887</u>	<u>11,091</u>	<u>4,204</u>
Expenditures			
Current operations			
Public safety	7,652	12,325	(4,673)
Capital outlay	-	-	-
	<u>7,652</u>	<u>12,325</u>	<u>(4,673)</u>
Revenues over (under) expenditures	(765)	(1,234)	(469)
Other financing sources (uses)			
Operating transfers in	765	1,234	469
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>765</u>	<u>1,234</u>	<u>469</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

EDC Loan Revolving (2860) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Investment income	19,990	15,694	(4,296)
Other	-	-	-
	<u>19,990</u>	<u>15,694</u>	<u>(4,296)</u>
Expenditures			
Current operations			
General County government	110,923	172,293	(61,370)
Capital outlay	-	-	-
	<u>110,923</u>	<u>172,293</u>	<u>(61,370)</u>
	(90,933)	(156,599)	(65,666)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	488,563	-	(488,563)
Sale of Assets	-	-	-
Operating transfers (out)	(139,500)	-	139,500
Total other financing sources (uses)	<u>349,063</u>	<u>-</u>	<u>(349,063)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	258,130	(156,599)	(414,729)
Fund balance (deficit) at beginning of year	230,432	230,432	-
Fund balance (deficit) at end of year	<u>\$ 488,562</u>	<u>\$ 73,833</u>	<u>(\$ 414,729)</u>

County of Muskegon

Dynatorque Loan (2870) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Investment income	22,000	21,577	(423)
Other	-	-	-
	<u>22,000</u>	<u>21,577</u>	<u>(423)</u>
Expenditures			
Current operations	188	3,884	(3,696)
General County government			
Capital outlay	-	-	-
	<u>188</u>	<u>3,884</u>	<u>(3,696)</u>
	21,812	17,693	(4,119)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	(488,563)	-	488,563
Total other financing sources (uses)	<u>(488,563)</u>	<u>-</u>	<u>488,563</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(466,751)	17,693	484,444
Fund balance (deficit) at beginning of year	466,751	466,751	-
Fund balance (deficit) at end of year	<u>-</u>	<u>\$ 484,444</u>	<u>\$ 484,444</u>

County of Muskegon
 Cherry Hill Loan (2871) Special Revenue Fund
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL**

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Investment income	1,600	1,623	23
Other	-	-	-
	<u>1,600</u>	<u>1,623</u>	<u>23</u>
Expenditures			
Current operations			
General County government	123	292	(169)
Capital outlay	-	-	-
	<u>123</u>	<u>292</u>	<u>(169)</u>
	1,477	1,331	(146)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
	<u>1,477</u>	<u>1,331</u>	<u>(146)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,477	1,331	(146)
Fund balance (deficit) at beginning of year	35,369	35,369	-
Fund balance (deficit) at end of year	<u>\$ 36,846</u>	<u>\$ 36,700</u>	<u>(\$ 146)</u>

County of Muskegon

R. Fuchs CDBG Grant (2873) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Other	-	-	-
Expenditures			
Current operations			
General County government	-	-	-
Capital outlay	-	-	-
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	3,549	3,549	-
Fund balance (deficit) at end of year	<u>\$ 3,549</u>	<u>\$ 3,549</u>	<u>\$ -</u>

County of Muskegon

Briggs & Stratton (2875) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Other	-	-	-
Expenditures			
Current operations			
General County government	-	221	(221)
Capital outlay	-	-	-
	<u>-</u>	<u>221</u>	<u>(221)</u>
Revenues over (under) expenditures	-	(221)	(221)
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(221)	(221)
Fund balance (deficit) at beginning of year	221	221	-
Fund balance (deficit) at end of year	<u>\$ 221</u>	<u>\$ -</u>	<u>(\$ 221)</u>

County of Muskegon
Housing Specialist Family Center (2876) Special Revenue Fund
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	35,000	25,349	(9,651)
Other	-	-	-
	<u>35,000</u>	<u>25,349</u>	<u>(9,651)</u>
Expenditures			
Current operations			
General County government	35,000	25,349	9,651
Capital outlay	-	-	-
	<u>35,000</u>	<u>25,349</u>	<u>9,651</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	6,624	6,624	-
Fund balance (deficit) at end of year	<u>\$ 6,624</u>	<u>\$ 6,624</u>	<u>\$ -</u>

County of Muskegon
 Remonumentation Program (2890) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 47,817	\$ 74,143	\$ 26,326
Other	-	-	-
<u>47,817</u>	<u>74,143</u>	<u>26,326</u>	
Expenditures			
Current operations			
Culture	52,817	79,143	(26,326)
Capital outlay	-	-	-
<u>52,817</u>	<u>79,143</u>	<u>(26,326)</u>	
Revenues over (under) expenditures	(5,000)	(5,000)	-
Other financing sources (uses)			
Operating transfers in	5,000	5,000	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>5,000</u>	<u>5,000</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	15,544	15,544	-
Fund balance (deficit) at end of year	<u>\$ 15,544</u>	<u>\$ 15,544</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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Charges for services rendered	21,320,245	22,106,778	786,533
Contributions from private sources	100	548	448
Other	19,067	20,591	1,524
	<u>21,339,412</u>	<u>22,127,917</u>	<u>788,505</u>
Expenditures			
Current operations			
Health	21,338,096	22,254,797	(916,701)
Capital outlay	93,000	87,417	5,583
	<u>21,431,096</u>	<u>22,342,214</u>	<u>(911,118)</u>
Revenues over (under) expenditures	(91,684)	(214,297)	(122,613)
Other financing sources (uses)			
Operating transfers in	91,684	214,297	122,613
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>91,684</u>	<u>214,297</u>	<u>122,613</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	6,774	6,774	-
Fund balance (deficit) at end of year	<u>\$ 6,774</u>	<u>\$ 6,774</u>	<u>\$ -</u>

County of Muskegon

Child Care Facility (2920) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 1,020,557	\$ 1,020,835	\$ 278
Other	503,551	417,645	(85,906)
	<u>1,524,108</u>	<u>1,438,480</u>	<u>(85,628)</u>
Expenditures			
Current operations			
Health	3,645,665	3,441,201	204,464
Capital outlay	-	15,925	(15,925)
	<u>3,645,665</u>	<u>3,457,126</u>	<u>188,539</u>
Revenues over (under) expenditures	(2,121,557)	(2,018,646)	102,911
Other financing sources (uses)			
Operating transfers in	2,121,557	2,018,646	(102,911)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>2,121,557</u>	<u>2,018,646</u>	<u>(102,911)</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>

County of Muskegon

Veterans Trust (2940) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ 65,000	\$ 37,987	(\$ 27,013)
Other	-	-	-
	<u>65,000</u>	<u>37,987</u>	<u>(27,013)</u>
Expenditures			
Current operations			
Welfare	65,000	37,987	27,013
Capital outlay	-	-	-
	<u>65,000</u>	<u>37,987</u>	<u>27,013</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	5,252	5,252	-
Fund balance (deficit) at end of year	<u>\$ 5,252</u>	<u>\$ 5,252</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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Other	-	-	-
Expenditures			
Current operations			
General County government	2,077	1,507	570
Capital outlay	-	-	-
	<u>2,077</u>	<u>1,507</u>	<u>570</u>
Revenues over (under) expenditures	(2,077)	(1,507)	570
Other financing sources (uses)			
Operating transfers in	2,077	1,507	(570)
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>2,077</u>	<u>1,507</u>	<u>(570)</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

Muskegon County Future Fund (2961) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Contributions from private sources	10,000	-	(10,000)
Other	-	-	-
	<u>10,000</u>	<u>-</u>	<u>(10,000)</u>
Expenditures			
Current operations			
General County government	10,000	-	10,000
Capital outlay	-	-	-
	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-
Fund balance (deficit) at beginning of year	1,768	1,768	-
Fund balance (deficit) at end of year	<u>\$ 1,768</u>	<u>\$ 1,768</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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	-
Investment income	25,000	24,229	(771)
Other	189,903	156,961	(32,942)
	<u>214,903</u>	<u>181,190</u>	<u>(33,713)</u>
Expenditures			
Current operations	301,277	218,772	82,505
Health	8,308	-	8,308
Capital outlay	<u>309,585</u>	<u>218,772</u>	<u>90,813</u>
	(94,682)	(37,582)	57,100
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(94,682)	(37,582)	57,100
Fund balance (deficit) at beginning of year	147,168	147,168	-
Fund balance (deficit) at end of year	<u>\$ 52,486</u>	<u>\$ 109,586</u>	<u>\$ 57,100</u>

County of Muskegon

John R. Campbell Building (2971) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Investment income	3,000	2,545	(455)
Other	35,192	87,306	52,114
	<u>38,192</u>	<u>89,851</u>	<u>51,659</u>
Expenditures			
Current operations			
Welfare	38,379	37,738	641
Capital outlay	-	-	-
	<u>38,379</u>	<u>37,738</u>	<u>641</u>
Revenues over (under) expenditures	(187)	52,113	52,300
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	(57,699)	(57,699)
Total other financing sources (uses)	-	<u>(57,699)</u>	<u>(57,699)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(187)	(5,586)	(5,399)
Fund balance (deficit) at beginning of year	5,586	5,586	-
Fund balance (deficit) at end of year	<u>\$ 5,399</u>	<u>\$ -</u>	<u>(\$ 5,399)</u>

County of Muskegon

Victim Restitution (2980) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Charges for services rendered	14,000	13,081	(919)
Investment income	200	-	(200)
Other	-	-	-
	<u>14,200</u>	<u>13,081</u>	<u>(1,119)</u>
Expenditures			
Current operations			
General County government	18,000	17,894	106
Capital outlay	-	-	-
	<u>18,000</u>	<u>17,894</u>	<u>106</u>
Revenues over (under) expenditures	(3,800)	(4,813)	(1,013)
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(3,800)	(4,813)	(1,013)
Fund balance (deficit) at beginning of year	19,817	19,817	-
Fund balance (deficit) at end of year	<u>\$ 16,017</u>	<u>\$ 15,004</u>	<u>(\$ 1,013)</u>

County of Muskegon

Older Workers Program (2994) Special Revenue Fund

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

For the Year ended September 30, 1999

	Budget	Actual	Variance - favorable (unfavorable)
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal pass-thru	30,064	6,843	(23,221)
Other	-	-	-
	<u>30,064</u>	<u>6,843</u>	<u>(23,221)</u>
Expenditures			
Current operations	30,064	6,843	23,221
Welfare	-	-	-
Capital outlay	30,064	6,843	23,221
	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	-	-	-
	<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	\$ -	\$ -	\$ -

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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, 3111)--to account for the accumulation of resources and the payment of general long term debt principal and interest associated with the Frauenthal Center and 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 (3142/3143)--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

September 30, 1999

	Convention Center Debt (3100)	Quality of Life (3110)/(3111)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)/(3143)	Water and Sewer Debt (3650)	Totals 1999
ASSETS						
Cash	\$ 640,669	\$ 146,037	\$ 72,891	\$ 138,924	\$ 2,744,702	\$ 3,743,223
Accounts receivable	-	-	18,935	-	1,347,231	1,366,166
Accrued interest receivable	7,503	6,687	810	1,814	35,036	51,850
Special assessments receivable	-	-	-	-	6,180,000	6,180,000
	<u>\$ 648,172</u>	<u>\$ 152,724</u>	<u>\$ 92,636</u>	<u>\$ 140,738</u>	<u>\$ 10,306,969</u>	<u>\$ 11,341,239</u>

LIABILITIES AND EQUITY

Accrued liabilities	\$ 15,063	\$ 65,902	\$ 22,638	\$ 29,719	\$ 51,892	\$ 185,214
Deferred revenue	-	-	-	-	7,455,000	7,455,000
	<u>15,063</u>	<u>65,902</u>	<u>22,638</u>	<u>29,719</u>	<u>7,506,892</u>	<u>7,640,214</u>
Fund balance						
Unreserved						
Designated for debt service	633,109	86,822	69,998	111,019	2,800,077	3,701,025
	<u>633,109</u>	<u>86,822</u>	<u>69,998</u>	<u>111,019</u>	<u>2,800,077</u>	<u>3,701,025</u>
	<u>\$ 648,172</u>	<u>\$ 152,724</u>	<u>\$ 92,636</u>	<u>\$ 140,738</u>	<u>\$ 10,306,969</u>	<u>\$ 11,341,239</u>

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

For the Year ended September 30, 1999

	Convention Center Debt (3100)	Quality of Life (3110)/(3111)	Psychiatric Facility Debt (3141)	Haimond Center Debt (3142)/(3143)	Water and Sewer Debt (3650)	Totals 1999
Revenues						
Investment income	\$ 30,968	\$ 19,486	\$ 3,227	\$ 6,594	\$ 126,005	\$ 186,280
Taxes	-	1,278,571	-	-	-	1,278,571
Rentals	-	-	290,147	201,275	-	491,422
Special assessments	-	-	-	-	1,275,000	1,275,000
Other	-	-	-	-	18,132	18,132
	<u>30,968</u>	<u>1,298,057</u>	<u>293,374</u>	<u>207,869</u>	<u>1,419,137</u>	<u>3,249,405</u>
Expenditures						
Other	-	-	-	-	16,621	16,621
Debt service						
Principal payments	200,000	269,868	240,000	125,000	1,305,000	2,139,868
Interest	68,650	972,438	59,652	74,098	51,058	1,225,896
Other	769	694	554	1,636	200	3,853
	<u>269,419</u>	<u>1,243,000</u>	<u>300,206</u>	<u>200,734</u>	<u>1,372,879</u>	<u>3,386,238</u>
	<u>(238,451)</u>	<u>55,057</u>	<u>(6,832)</u>	<u>7,135</u>	<u>46,258</u>	<u>(136,833)</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	124,542	-	-	-	72,297	196,839
Proceeds of refunding bonds	-	13,892,870	-	-	-	13,892,870
Payment to refunded bond escrow agent	-	(13,892,870)	-	-	-	(13,892,870)
Total other financing sources (uses)	<u>124,542</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>72,297</u>	<u>196,839</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(113,909)</u>	<u>55,057</u>	<u>(6,832)</u>	<u>7,135</u>	<u>118,555</u>	<u>60,006</u>
Fund balance at beginning of year	747,018	31,765	76,830	103,884	2,681,522	3,641,019
Fund balance at end of year	<u>\$ 633,109</u>	<u>\$ 86,822</u>	<u>\$ 69,998</u>	<u>\$ 111,019</u>	<u>\$ 2,800,077</u>	<u>\$ 3,701,025</u>

County of Muskegon
Convention Center Debt Service Fund (3100)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance favorable (unfavorable)
Revenues			
Investment income	\$ 25,000	\$ 30,968	\$ 5,968
Taxes	-	-	-
Rentals	-	-	-
Special assessments	-	-	-
Other	-	-	-
	<u>25,000</u>	<u>30,968</u>	<u>5,968</u>
Expenditures			
Other	-	-	-
Debt service			
Principal payments	200,000	200,000	-
Interest	68,650	68,650	-
Other	769	769	-
	<u>269,419</u>	<u>269,419</u>	<u>-</u>
	<u>(244,419)</u>	<u>(238,451)</u>	<u>5,968</u>
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	130,399	124,542	(5,857)
Proceeds of refunding bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Total other financing sources (uses)	<u>130,399</u>	<u>124,542</u>	<u>(5,857)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(114,020)	(113,909)	111
Fund balance at beginning of year	747,018	747,018	-
Fund balance at end of year	<u>\$ 632,998</u>	<u>\$ 633,109</u>	<u>\$ 111</u>

County of Muskegon
Quality of Life Debt Service Fund (3110)/(3111)
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance favorable (unfavorable)
Revenues			
Investment income	\$ 13,000	\$ 19,486	\$ 6,486
Taxes	1,278,372	1,278,571	199
Rentals	-	-	-
Special assessments	-	-	-
Other	-	-	-
	1,291,372	1,298,057	6,685
Expenditures			
Other	-	-	-
Debt service			
Principal payments	422,000	269,868	152,132
Interest	849,647	972,438	(122,791)
Other	869	694	175
	1,272,516	1,243,000	29,516
	18,856	55,057	36,201
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds of refunding bonds	-	13,892,870	13,892,870
Payment to refunded bond escrow agent	-	(13,892,870)	(13,892,870)
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	18,856	55,057	36,201
Fund balance at beginning of year	31,765	31,765	-
Fund balance at end of year	\$ 50,621	\$ 86,822	\$ 36,201

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

For the Year ended September 30, 1999

	Budget	Actual	Variance favorable (unfavorable)
Revenues			
Investment income	\$ 3,000	\$ 3,227	\$ 227
Taxes	-	-	-
Rentals	301,758	290,147	(11,611)
Special assessments	-	-	-
Other	-	-	-
	304,758	293,374	(11,384)
Expenditures			
Other	-	-	-
Debt service			
Principal payments	240,000	240,000	-
Interest	59,653	59,652	1
Other	569	554	15
	300,222	300,206	16
	4,536	(6,832)	(11,368)
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds of refunding bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	4,536	(6,832)	(11,368)
Fund balance at beginning of year	76,830	76,830	-
Fund balance at end of year	\$ 81,366	\$ 69,998	(\$ 11,368)

County of Muskegon
 Halmond Center Debt Service Fund (3142)/(3143)
 STATEMENT OF REVENUES, EXPENDITURES AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 1999

	Budget	Actual	Variance favorable (unfavorable)
Revenues			
Investment income	\$ 6,664	\$ 6,594	(\$ 70)
Taxes	-	-	-
Rentals	194,070	201,275	7,205
Special assessments	-	-	-
Other	-	-	-
	200,734	207,869	7,135
Expenditures			
Other	-	-	-
Debt service			
Principal payments	125,000	125,000	-
Interest	74,098	74,098	-
Other	1,636	1,636	-
	200,734	200,734	-
Revenues over (under) expenditures	-	7,135	7,135
Other financing sources (uses)			
Operating transfers in	-	-	-
Proceeds of refunding bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Total other financing sources (uses)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	7,135	7,135
Fund balance at beginning of year	103,884	103,884	-
Fund balance at end of year	\$ 103,884	\$ 111,019	\$ 7,135

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

For the Year ended September 30, 1999

	Budget	Actual	Variance favorable (unfavorable)
Revenues			
Investment income	\$ 126,167	\$ 126,005	(\$ 162)
Taxes	-	-	-
Rentals	-	-	-
Special assessments	1,275,000	1,275,000	-
Other	18,019	18,132	113
	<u>1,419,186</u>	<u>1,419,137</u>	<u>(49)</u>
Expenditures			
Other	17,917	16,621	1,296
Debt service			
Principal payments	1,305,000	1,305,000	-
Interest	51,058	51,058	-
Other	-	200	(200)
	<u>1,373,975</u>	<u>1,372,879</u>	<u>1,096</u>
	<u>45,211</u>	<u>46,258</u>	<u>1,047</u>
Revenues over (under) expenditures			
Other financing sources (uses)			
Operating transfers in	72,297	72,297	-
Proceeds of refunding bonds	-	-	-
Payment to refunded bond escrow agent	-	-	-
Total other financing sources (uses)	<u>72,297</u>	<u>72,297</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	117,508	118,555	1,047
Fund balance at beginning of year	<u>2,681,522</u>	<u>2,681,522</u>	-
Fund balance at end of year	<u>\$ 2,799,030</u>	<u>\$ 2,800,077</u>	<u>\$ 1,047</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 Walker Arena.

Hall of Justice (4130)--to account for revenues and expenditures associated with the renovation of the building previously known as the County Building into a Hall of Justice.

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

Wickham Drive Expansion(4200)--to account for revenues and expenditures associated with the reconstruction and expansion of Wickham Drive.

Fruitport Township Project (4615)--to account for revenues and expenditures for the extension of the sewer lines within Fruitport.

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.

Jail Expansion (4950)--to account for resources used for the expansion of the jail.

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
September 30, 1999

Quality of Life Construction (4110)	Hall of Justice (4130)	Heritage Landing (4180)	Wickham Drive Expansion (4200)	Fruitport		Public Improvement (4930)
				Township Sewer Project (4615)		
\$ 27,432	-	\$ 33,938	-	\$ 2,063,731		\$ 1,053,962
-	-	16,284	-	-		110,189
-	-	-	-	-		-
-	-	10,313	76,906	-		-
-	-	-	-	7,572		413
-	-	-	-	-		500,000
\$ 27,432	\$ -	\$ 60,535	\$ 76,906	\$ 2,071,303		\$ 1,664,564

ASSETS

Cash and cash equivalents
Accounts receivable
Assessments receivable-deferred
Intergovernmental receivable
Accrued interest receivable
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

\$ -	\$ -	\$ 41,650	\$ 28	\$ 394,172	\$ 65,567
-	-	-	340	306	-
-	-	-	76,538	-	-
-	-	-	-	-	-
-	-	10,353	-	-	-
-	-	52,003	76,906	394,478	65,567
-	-	-	-	-	500,000
27,432	-	8,532	-	1,676,825	1,098,997
-	-	-	-	-	-
27,432	-	8,532	-	1,676,825	1,598,997
\$ 27,432	\$ -	\$ 60,535	\$ 76,906	\$ 2,071,303	\$ 1,664,564

County of Muskegon
Capital Projects Funds
COMBINING BALANCE SHEET - continued
September 30, 1999

	Jail Expansion (4950)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	Totals 1999
ASSETS					
Cash and cash equivalents	\$ -	\$ 39,138	\$ 2,303	\$ 238,728	\$ 3,459,232
Accounts receivable	-	-	-	-	126,473
Assessments receivable-deferred	-	-	19,197	-	19,197
Intergovernmental receivable	384,912	-	-	-	472,131
Accrued interest receivable	-	5	-	2,726	10,716
Long-term note receivable	-	300,000	-	-	800,000
	<u>\$ 384,912</u>	<u>\$ 339,143</u>	<u>\$ 21,500</u>	<u>\$ 241,454</u>	<u>\$ 4,887,749</u>

LIABILITIES AND FUND BALANCE					
Accounts payable	\$ 47,961	\$ -	\$ -	\$ -	\$ 549,378
Accrued liabilities	-	-	-	3,189	3,835
Due to other funds	336,951	-	-	-	413,489
Long-term advance from other funds	-	-	21,500	-	21,500
Deferred revenue	-	-	-	-	10,353
	<u>384,912</u>	<u>-</u>	<u>21,500</u>	<u>3,189</u>	<u>998,555</u>
Fund balance (deficit)					
Reserved for long-term note receivable	-	300,000	-	-	800,000
Unreserved	-	-	-	238,265	3,050,051
Designated for Capital Projects	-	39,143	-	-	39,143
Undesignated	-	339,143	-	238,265	3,889,194
	<u>\$ 384,912</u>	<u>\$ 339,143</u>	<u>\$ 21,500</u>	<u>\$ 241,454</u>	<u>\$ 4,887,749</u>

County of Muskegon
Capital Projects Funds
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE**
For the Year ended September 30, 1999

	Quality of Life Construction (4110)	Hall of Justice (4130)	Heritage Landing (4180)	Wickham Drive Expansion (4200)	Fruitport Township Sewer Project (4615)	Public Improvement (4930)
Revenues						
State grant	\$ -	\$ -	\$ -	\$ 76,906	\$ -	\$ -
Federal grant	-	-	-	-	-	-
Investment income	14,308	-	-	-	19,044	-
Contributions from private sources	-	-	32,568	-	-	-
Other	-	-	-	-	-	25,544
	<u>14,308</u>	<u>-</u>	<u>32,568</u>	<u>76,906</u>	<u>19,044</u>	<u>25,544</u>
Expenditures						
Capital outlay	772,217	61,307	264,881	76,906	1,022,219	1,045,385
Other services and charges	100,000	-	-	-	-	9,247
	<u>872,217</u>	<u>61,307</u>	<u>264,881</u>	<u>76,906</u>	<u>1,022,219</u>	<u>1,054,632</u>
Revenues over (under) expenditures	<u>(857,909)</u>	<u>(61,307)</u>	<u>(232,313)</u>	<u>-</u>	<u>(1,003,175)</u>	<u>(1,029,088)</u>
Other financing sources						
Sale of Land-Buildings	-	-	-	-	-	403,000
Bond Proceeds	-	-	-	-	2,680,000	-
Operating transfers in	-	61,307	232,313	-	-	1,102,238
	<u>-</u>	<u>61,307</u>	<u>232,313</u>	<u>-</u>	<u>2,680,000</u>	<u>1,505,238</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(857,909)	-	-	-	1,676,825	476,150
Fund balance at beginning of year	885,341	-	8,532	-	-	1,122,847
Fund balance at end of year	<u>\$ 27,432</u>	<u>\$ -</u>	<u>\$ 8,532</u>	<u>\$ -</u>	<u>\$ 1,676,825</u>	<u>\$ 1,598,997</u>

County of Muskegon
Capital Projects Funds
COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - continued
For the Year ended September 30, 1999

	Jail Expansion (4950)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	Totals 1999
Revenues					
State grant	\$ 441,999	\$ -	\$ -	\$ -	\$ 518,905
Federal grant	-	-	-	15,318	15,318
Investment income	-	-	-	9,614	42,966
Contributions from private sources	-	-	-	300	32,868
Other	-	-	-	-	25,544
	441,999	-	-	25,232	635,601
Expenditures					
Capital outlay	2,254,196	-	-	-	5,497,111
Other services and charges	-	182	-	75,083	184,512
	2,254,196	182	-	75,083	5,681,623
	(1,812,197)	(182)	-	(49,851)	(5,046,022)
Revenues over (under) expenditures					
Other financing sources					
Sale of Land-Buildings	423,744	-	-	-	826,744
Bond Proceeds	-	-	-	-	2,680,000
Operating transfers in	1,388,453	-	-	41,241	2,825,552
	1,812,197	-	-	41,241	6,332,296
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(182)	-	(8,610)	1,286,274
Fund balance at beginning of year	-	339,325	-	246,875	2,602,920
Fund balance at end of year	\$ -	\$ 339,143	\$ -	\$ 238,265	\$ 3,889,194

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ENTERPRISE FUNDS

Fairgrounds Operations (5083)--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 Sappi for services.

Muskegon County Airport (5810)--The Muskegon County Airport provides direct and related services for both air carrier and general aviation aircraft. Airport activities are administratively divided into four areas: airfield, terminal buildings, hangars and other.

Muskegon Area Transit System (5880)--the Muskegon Area Transit System provides public transportation with ten regular routes and two special routes. The sources of funds are the Michigan Department of Transportation (paying 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

September 30, 1999

	Fairgrounds Operation (5083)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals 1999
ASSETS								
CURRENT ASSETS								
Cash and cash investments	\$ 229,618	\$ 10,476,241	\$ 4,053,761	\$ -	\$ 74,336	\$ 439,456	\$ 10,646,027	\$ 25,919,439
Accounts receivable	465,208	265,461	36,791	106,936	10,573	779,621	2,995,714	4,660,304
Intergovernmental receivable	-	-	571,761	315,913	937,723	-	-	1,825,397
Accrued interest receivable	910	130,171	50,983	5	2,766	5,681	129,314	319,830
Prepaid expenses	207,256	-	-	-	-	-	204,130	411,386
Inventories	-	516	516	-	155	-	26,702	27,889
Total current assets	902,992	10,872,389	4,713,812	422,854	1,025,553	1,224,758	14,001,887	33,164,245
PROPERTY AND EQUIPMENT - AT COST								
In service								
Land	-	-	-	4,428,014	199,487	-	6,717,889	11,345,390
Land improvements	486,975	1,584,533	1,521	7,790,695	-	-	5,804,328	15,668,052
Lagoons	-	-	-	-	-	-	9,517,671	9,517,671
Buildings	1,850,971	633,915	213,369	7,584,805	1,560,465	-	5,352,450	17,195,975
Machinery and equipment	92,040	1,144,354	217,698	1,570,366	2,961,702	1,260	4,530,046	10,517,466
Wastewater collection and distribution system	-	-	-	-	-	-	66,695,920	66,695,920
Capitalized interest and engineering costs	-	17,620	-	-	-	-	7,364,188	7,381,808
Less accumulated depreciation	2,429,986	3,380,422	432,588	21,373,880	4,721,654	1,260	105,982,492	138,322,282
	(617,340)	(2,378,534)	(203,891)	(7,436,276)	(2,251,015)	(1,260)	(37,387,235)	(50,275,551)
Construction in progress	1,812,646	1,001,888	228,697	13,937,604	2,470,639	-	68,595,257	88,046,731
	189,116	262,855	-	2,216,385	194,461	-	6,986,449	9,849,266
	2,001,762	1,264,743	228,697	16,153,989	2,665,100	-	75,581,706	97,895,997
	-	241,845	-	-	-	-	-	241,845
LONG TERM ADVANCE TO OTHER FUNDS	\$ 2,904,754	\$ 12,378,977	\$ 4,942,509	\$ 16,576,843	\$ 3,690,653	\$ 1,224,758	\$ 89,583,593	\$ 131,302,087

County of Muskegon
Enterprise Funds
COMBINING BALANCE SHEET - CONTINUED

September 30, 1999

	Fairgrounds Operation (5083)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals 1999
LIABILITIES AND EQUITY								
CURRENT LIABILITIES								
Accounts payable	\$ 6,138	\$ 45,801	\$ 26,825	\$ 110,730	\$ 220,498	\$ 22,324	\$ 4,568,291	\$ 5,000,607
Advances payable	-	-	-	-	306,968	-	-	306,968
Accrued interest	47,241	-	-	35,278	-	-	-	82,519
Accrued liabilities	150	92,979	9,947	139,205	105,914	1,353	765,079	1,114,627
Due to other funds	-	-	-	1,032,944	-	-	3,580	1,036,524
Current portion of long term debt	185,000	-	-	106,372	-	-	1,695,000	1,986,372
Payable from restricted funds :								
Accrued interest	-	-	-	-	-	-	235,118	235,118
Total current liabilities	238,529	138,780	36,772	1,424,529	633,380	23,677	7,267,068	9,762,735
NONCURRENT LIABILITIES								
Long term debt	1,700,000	-	-	2,495,000	-	-	15,805,000	20,000,000
Accrued closure costs	-	5,058,400	2,600,000	-	-	-	-	7,658,400
Long term advance from other funds	-	-	-	1,457,480	-	-	-	1,457,480
Total noncurrent liabilities	1,700,000	5,058,400	2,600,000	3,952,480	-	-	15,805,000	29,115,880
DEFERRED REVENUE								
	-	-	571,761	-	-	-	-	571,761
CONTRIBUTIONS IN AID OF CONSTRUCTION								
Capital contributed	-	-	-	16,221,357	5,022,050	-	80,279,023	101,522,430
Less - accumulated amortization	-	-	-	(6,297,339)	(2,361,106)	-	(32,686,611)	(41,345,056)
	-	-	-	9,924,018	2,660,944	-	47,592,412	60,177,374
RETAINED EARNINGS								
Reserved for cell closure	-	7,181,797	-	-	-	-	-	7,181,797
Reserved for debt service	-	-	-	-	-	-	3,826,808	3,826,808
Unreserved	966,225	-	1,733,976	1,275,816	396,329	1,201,081	15,092,305	20,665,732
	966,225	7,181,797	1,733,976	1,275,816	396,329	1,201,081	18,919,113	31,674,337
	\$ 2,904,754	\$ 12,378,977	\$ 4,942,509	\$ 16,576,843	\$ 3,690,653	\$ 1,224,758	\$ 89,583,593	\$ 131,302,087

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

For the Year Ending September 30, 1999

	Fairgrounds Operation (5083)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals 1999
Operating revenues	\$ -	\$ 1,589,709	\$ 522,874	\$ 964,476	\$ 275,213	\$ 540,026	\$ 10,465,236	\$ 14,357,534
Charges for services	-	-	-	-	-	-	774,576	774,576
Farm sales	-	1,589,709	522,874	964,476	275,213	540,026	11,239,812	15,132,110
Operating expenses	25,192	383,263	87,466	674,704	1,014,852	16,794	2,783,549	4,985,820
Salaries and fringe benefits	169,220	237,792	1,573,634	906,551	793,466	378,185	7,065,072	11,123,920
Supplies and other operating expenses	63,866	122,828	21,033	604,650	367,771	-	3,012,404	4,192,552
Depreciation and amortization	258,278	743,883	1,682,133	2,185,905	2,176,989	394,979	12,861,025	20,302,292
Operating income (loss)	(258,278)	845,826	(1,159,259)	(1,221,429)	(1,900,876)	145,047	(1,621,213)	(5,170,182)
Other income (expenses)	-	-	-	46,894	1,678,393	-	-	1,725,287
Operating subsidies	10,855	464,282	221,040	55	13,545	53,323	466,306	1,229,406
Interest income	(147,031)	-	-	(192,566)	-	-	(1,000,850)	(1,340,447)
Interest expense	228,940	(87,312)	(14,722)	86,534	-	184,750	336,280	734,470
Other (net)	92,764	376,970	206,318	(59,083)	1,691,938	238,073	(198,264)	2,348,716
Net income (loss) before operating transfers	(165,514)	1,222,796	(952,941)	(1,280,512)	(208,938)	383,120	(1,819,477)	(2,821,466)
Other transfers	542,449	-	-	789,419	-	-	-	1,331,868
Operating transfers in	-	-	-	-	-	(72,297)	-	(72,297)
Operating transfers (out)	542,449	-	-	789,419	-	(72,297)	-	1,259,571
NET INCOME (LOSS)	376,935	1,222,796	(952,941)	(491,093)	(208,938)	310,823	(1,819,477)	(1,561,895)
Transfer of depreciation and amortization to contributions in aid of construction	-	-	-	413,368	363,396	-	2,369,242	3,146,006
Net income (loss) transferred to retained earnings	376,935	1,222,796	(952,941)	(77,725)	154,458	310,823	549,765	1,584,111
Retained earnings at beginning of year	589,290	5,959,001	2,686,917	1,353,541	241,871	890,258	18,369,348	30,090,226
Retained earnings at end of year	\$ 966,225	\$ 7,181,797	\$ 1,733,976	\$ 1,275,816	\$ 396,329	\$ 1,201,081	\$ 18,919,113	\$ 31,674,337

County of Muskegon
Enterprise Funds
COMBINING STATEMENT OF CASH FLOWS
For the Year ending September 30, 1999

	Fairgrounds Operations (5083)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals 1999
CASH FLOW FROM OPERATIONS								
Operating income (loss)	\$ 258,278	\$ 845,826	\$ 1,159,259	\$ 1,221,429	\$ 1,900,876	\$ 145,047	\$ 1,621,213	\$ 5,170,182
Adjustments to reconcile operating income(loss) to net cash provided by (used for) operations:								
Increase (decrease) in deferred revenue	-	-	(173,504)	-	-	-	-	(173,504)
Depreciation expense	63,866	122,828	21,033	604,650	367,771	-	3,012,404	4,192,552
(Increase) decrease in accounts receivable	(415,196)	(142,005)	(17,968)	117,827	(346)	(281,514)	(737,610)	(1,476,812)
Decrease in intergovernment receivable	-	-	173,504	502,422	-	-	-	675,926
Increase in advances payable	-	-	-	-	20,646	-	-	20,646
(Increase) decrease in inventory	-	-	-	-	7,599	-	(10,265)	(2,666)
Increase (decrease) in accounts payable	2,190	41,181	22,499	45,571	141,105	(30,478)	1,610,800	1,832,868
Other income	228,940	-	-	133,428	-	184,750	336,280	883,398
Other (expense)	-	(87,312)	(14,722)	-	(7,599)	-	-	(109,633)
(Increase) decrease in prepaid expenses	19,584	-	-	-	-	-	41,236	60,820
Increase in due to other funds	-	-	-	564,197	-	-	-	564,197
(Decrease) in due to other funds	-	-	-	-	(74,643)	-	(309,447)	(384,090)
Increase (decrease) in accruals	(1,717)	(72,847)	(21,013)	13,392	(24,003)	591	(124,140)	(229,737)
Total adjustments	(102,333)	(138,155)	(10,171)	1,981,487	430,530	(126,651)	3,819,258	5,853,965
Net cash provided by (used for) operations	(360,611)	707,671	(1,169,430)	760,058	(1,470,346)	18,396	2,198,045	683,783
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Bond payments	(185,000)	-	-	(95,156)	-	-	(1,757,517)	(2,037,673)
Interest expense and agent fees	(154,049)	-	-	(193,635)	-	-	(1,020,891)	(1,368,575)
Purchase of fixed assets	-	(30,469)	-	(129,606)	(40,977)	-	(127,507)	(328,559)
Construction in progress	(189,116)	(262,855)	-	(1,995,659)	(188,661)	-	(260,224)	(2,896,515)
Sale of fixed assets	555,000	-	-	-	-	-	678	555,678
Capital contributions and grants	-	-	-	879,817	229,638	-	1,725,000	2,834,455
Net cash provided by (used for) capital and related financing activities	\$ 26,835	\$ 293,324	\$ -	\$ 1,534,239	\$ -	\$ -	\$ 1,440,461	\$ 3,241,189

This Statement covers more than one page.

County of Muskegon
Enterprise Funds

COMBINING STATEMENT OF CASH FLOWS - CONTINUED

For the Year ending September 30, 1999

	Fairgrounds Operations (5083)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon County Airport (5810)	Muskegon Area Transit System (5880)	Northside Water (5910)	Muskegon County Wastewater Management System (5920)	Totals 1999
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES								
Intragovernmental loans	(\$ 555,000)	\$ 23,052	\$ -	(\$ 15,341)	\$ -	\$ -	\$ -	(\$ 547,289)
Operating subsidies	-	-	-	-	1,533,266	-	-	1,533,266
Operating transfers to other funds	-	-	-	-	-	(72,297)	-	(72,297)
Operating transfers from other funds	542,449	-	-	789,419	-	-	-	1,331,868
Increase in closure costs	-	-	1,260,360	-	-	-	-	1,260,360
Net cash provided by (used for) noncapital financing activities	(12,551)	23,052	1,260,360	774,078	1,533,266	(72,297)	-	3,505,908
CASH FLOW FROM INVESTING ACTIVITIES								
Interest received from investment pool	12,400	448,346	212,106	103	11,416	54,397	443,182	1,181,950
Net cash provided by investing activities	12,400	448,346	212,106	103	11,416	54,397	443,182	1,181,950
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(333,927)	885,745	303,036	-	74,336	496	1,200,766	2,130,452
Cash and cash equivalents, September 30, 1998 (including \$ 107,339 in restricted cash)	563,545	9,590,496	3,750,725	-	-	438,960	9,445,261	23,788,987
Cash and cash equivalents, September 30, 1999	\$ 229,618	\$ 10,476,241	\$ 4,053,761	\$ -	\$ 74,336	\$ 439,456	\$ 10,646,027	\$ 25,919,439

This Statement covers more than one page.

INTERNAL SERVICE FUNDS

Delinquent Tax Revolving Funds (6195, 6196, 6197, 6198)--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.

County South Campus (6340)--to account for the operations and maintenance of county buildings clustered in a one block area. This fund is self-sustaining with the revenues generated to be used for maintaining the buildings.

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.

CMH Internal Service Risk (6772)--to cover the potential risk of actual expenses associated with the delivery of behavioral health and developmental disabilities services to the Medicaid and uninsured population exceeding the contractual funding level.

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET

September 30, 1999

ASSETS	1995		1996		1997		1998		Central Stores (6330)
	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	Delinquent Tax Revolving (6198)	Delinquent Tax Revolving (6198)	
ASSETS									
CURRENT ASSETS									
Cash and cash equivalents	\$ -	\$ 3,466,779	\$ 2,660,126	\$ 3,298,274	\$ 185,944				\$ 185,944
Accounts receivable	-	-	-	-	1,662				1,662
Accrued interest receivable	-	98,439	29,341	15,824	1,829				1,829
Current portion of delinquent taxes receivable	-	278,496	1,445,452	2,843,261	-				-
Current portion of interest and penalties receivable on delinquent taxes	-	97,473	554,090	312,759	-				-
Prepaid expenses	-	-	-	-	-				-
Total current assets	-	3,941,187	4,689,009	6,470,118	189,435				189,435
LONG-TERM NOTE RECEIVABLE	-	-	-	-	-				-
LONG-TERM ADVANCE TO OTHER FUNDS	-	-	-	-	-				-
PROPERTY AND EQUIPMENT - AT COST									
Land	-	-	-	-	-				-
Buildings	-	-	-	-	-				-
Machinery and equipment	-	-	-	-	-				-
Less accumulated depreciation	-	-	-	-	-				-
DELINQUENT TAXES RECEIVABLE	-	-	1,766,663	3,475,097	-				-
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	184,696	382,261	-				-
	\$ -	\$ 3,941,187	\$ 6,640,368	\$ 10,327,476	\$ 189,435				\$ 189,435

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET

September 30, 1999

	1995	1996	1997	1998	Central Stores (6330)
	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 2,927
Accrued liabilities	-	75,492	108,600	181,771	6,902
Current portion of tax anticipation notes payable	-	1,700,000	3,600,000	4,250,000	-
Total current liabilities	-	1,775,492	3,708,600	4,431,771	9,829
LONG-TERM DEBT					
Tax anticipation notes payable	-	-	1,800,000	5,000,000	-
Land Contract Payable	-	-	-	-	-
Long-term advances from other funds	-	-	-	-	30,000
	-	-	1,800,000	5,000,000	30,000
RETAINED EARNINGS					
Reserved for equipment purchases	-	2,165,695	1,131,768	895,705	149,606
Unreserved	-	2,165,695	1,131,768	895,705	149,606
	\$ -	\$ 3,941,187	\$ 6,640,368	\$ 10,327,476	\$ 189,435

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET - CONTINUED

September 30, 1999

ASSETS	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 1999
CURRENT ASSETS					
Cash and cash equivalents	\$ 38,062	\$ 997,596	\$ 5,596,324	\$ 2,128,064	\$ 18,371,169
Accounts receivable	-	1,344	726	-	3,732
Accrued interest receivable	-	11,210	73,742	-	230,385
Current portion of delinquent taxes receivable	-	-	-	-	4,567,209
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	-	964,322
Prepaid expenses	-	-	361,050	-	361,050
Total current assets	<u>38,062</u>	<u>1,010,150</u>	<u>6,031,842</u>	<u>2,128,064</u>	<u>24,497,867</u>
LONG-TERM NOTE RECEIVABLE	-	-	200,000	-	200,000
LONG-TERM ADVANCE TO OTHER FUNDS	-	-	1,457,480	-	1,457,480
PROPERTY AND EQUIPMENT - AT COST					
Land	-	444,908	-	-	444,908
Buildings	-	1,526,229	-	-	1,526,229
Machinery and equipment	-	5,282,034	-	-	5,282,034
Less accumulated depreciation	-	(3,686,484)	-	-	(3,686,484)
DELINQUENT TAXES RECEIVABLE	-	-	-	-	3,566,687
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	<u>\$ 38,062</u>	<u>\$ 4,576,837</u>	<u>\$ 7,689,322</u>	<u>\$ 2,128,064</u>	<u>566,957</u>
					<u>\$ 35,530,751</u>

County of Muskegon
Internal Service Funds
CONBINING BALANCE SHEET - CONTINUED

September 30, 1999

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 1999
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Accounts payable	\$ 30,107	\$ 55,940	\$ 470,030	\$ -	\$ 559,004
Accrued liabilities	7,955	-	1,921,527	-	2,302,247
Current portion of tax anticipation notes payable	-	-	-	-	9,550,000
Total current liabilities	<u>38,062</u>	<u>55,940</u>	<u>2,391,557</u>	<u>-</u>	<u>12,411,251</u>
LONG-TERM DEBT					
Tax anticipation notes payable	-	-	-	-	6,800,000
Land Contract Payable	-	248,633	-	-	248,633
Long-term advances from other funds	-	808,963	-	-	838,963
	<u>-</u>	<u>1,057,596</u>	<u>-</u>	<u>-</u>	<u>7,887,596</u>
RETAINED EARNINGS					
Reserved for equipment purchases	-	3,463,301	-	-	3,463,301
Unreserved	-	-	5,297,765	2,128,064	11,768,603
	<u>-</u>	<u>3,463,301</u>	<u>5,297,765</u>	<u>2,128,064</u>	<u>15,231,904</u>
	<u>\$ 38,062</u>	<u>\$ 4,576,837</u>	<u>\$ 7,689,322</u>	<u>\$ 2,128,064</u>	<u>\$ 35,530,751</u>

County of Muskegon
Internal Service Funds
**COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS**
Year Ended September 30, 1999

	1995	1996	1997	1998	Central Stores (6330)
	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ 217,967	\$ 545,989	\$ 1,046,208	\$ -
Intragovernmental revenues					169,140
State					
Federal					
Other					
	-	217,967	545,989	1,046,208	169,140
Operating expenses					
Salaries and fringes					10,674
Supplies and other operating expenses		1,688	800	17,952	113,746
Insurance benefits and claims					
Insurance premiums					
Interest expense		276,863	411,800	160,564	
Depreciation					
	-	278,551	412,600	178,516	124,420
Operating income (loss)		(60,584)	133,389	867,692	44,720
Investment income					
Net Income (loss) before operating transfers		326,457	114,140	28,013	6,120
Operating transfers in					
Operating transfers (out)		265,873	247,529	895,705	50,840
		(2,975,442)	-	-	-
		(2,975,442)	-	-	-
NET INCOME (LOSS)		(2,709,569)	247,529	895,705	50,840
Retained earnings at beginning of year	5,192,596	1,033,784	884,239	-	98,766
Equity transfer (to) from other funds	(5,192,596)	3,841,480	-	-	-
Retained earnings at end of year	\$ -	\$ 2,165,695	\$ 1,131,768	\$ 895,705	\$ 149,606

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended September 30, 1999

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 1999
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,810,164
Intragovernmental revenues	651,314	1,187,195	8,890,691	-	10,898,340
State	-	-	-	918,723	918,723
Federal	-	-	18,750	-	18,750
Other	-	195,887	550,997	1,069,116	1,816,000
	<u>651,314</u>	<u>1,383,082</u>	<u>9,460,438</u>	<u>1,987,839</u>	<u>15,461,977</u>
Operating expenses					
Salaries and fringes	164,692	-	868,573	-	1,043,939
Supplies and other operating expenses	486,622	533,585	141,074	-	1,295,467
Insurance benefits and claims	-	-	474,002	-	474,002
Insurance premiums	-	-	7,415,741	-	7,415,741
Interest expense	-	17,560	-	-	866,787
Depreciation	-	659,874	-	-	659,874
	<u>651,314</u>	<u>1,211,019</u>	<u>8,899,390</u>	<u>-</u>	<u>11,755,810</u>
Operating income (loss)	-	172,063	561,048	1,987,839	3,706,167
Investment income	-	38,633	268,639	-	782,002
Net Income (loss) before operating transfers	-	210,696	829,687	1,987,839	4,488,169
Operating transfers in	-	-	-	140,225	140,225
Operating transfers (out)	-	-	-	-	(2,975,442)
	-	-	-	140,225	(2,835,217)
NET INCOME (LOSS)	-	210,696	829,687	2,128,064	1,652,952
Retained earnings at beginning of year	-	3,252,605	4,468,078	-	14,930,068
Equity transfer (to) from other funds	-	-	-	-	(1,351,116)
Retained earnings at end of year	<u>\$ -</u>	<u>\$ 3,463,301</u>	<u>\$ 5,297,765</u>	<u>\$ 2,128,064</u>	<u>\$ 15,231,904</u>

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS

For the Year Ending September 30, 1999

	1995	1996	1997	1998	Central Stores (6330)
	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	
CASH FLOW FROM OPERATIONS					
Operating income (loss)	\$ -	\$ (60,584)	\$ 133,389	\$ 867,692	\$ 44,720
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	-	276,863	411,800	160,564	-
Other debt service expense	-	1,688	800	17,952	-
Debt service revenues	-	(217,967)	(545,989)	(1,046,208)	-
(Increase) decrease in accounts receivable	-	-	-	-	(243)
(Increase) decrease in prepaid items	-	-	-	-	-
Increase (decrease) in accounts payable	-	-	-	-	537
Increase (decrease) in accrued liabilities	-	-	-	-	1,424
Total adjustments	-	60,584	(133,389)	(867,692)	1,718
Net cash provided by (used for) operations	-	-	-	-	46,438
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sale of fixed assets	-	-	-	-	-
Purchase of fixed assets	-	-	-	-	-
Net cash used for capital and related financing activities	\$ -	\$ -	\$ -	\$ -	\$ -

This statement covers more than one page.

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS

For the Year Ending September 30, 1999

	1995	1996	1997	1998	Central Stores (6330)
	Delinquent Tax Revolving (6195)	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Interest on debt and other debt expenses	(\$ 33,842)	\$ 106,642	\$ 66,389	\$ 1,049,463	\$ -
Tax collections	387,953	3,854,379	3,215,669	4,326,779	-
Delinquent tax payments to municipalities	-	-	-	(11,340,157)	-
Bond payments	(1,550,000)	(3,400,000)	(3,350,000)	-	-
Bond proceeds	-	-	-	9,250,000	-
Advances to other funds	555,000	-	-	-	-
Advances from other funds	-	-	-	-	-
Operating transfers out	-	(2,975,442)	-	-	-
Operating transfers in	-	-	-	-	-
Equity transfers to other funds	(5,192,596)	(1,351,116)	-	-	-
Equity transfers from other funds	-	5,192,596	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(5,833,485)</u>	<u>1,213,775</u>	<u>(67,942)</u>	<u>3,286,085</u>	<u>-</u>
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	80,232	247,974	93,814	12,189	5,434
Net cash provided by investing activities	<u>80,232</u>	<u>247,974</u>	<u>93,814</u>	<u>12,189</u>	<u>5,434</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>(5,753,253)</u>	<u>1,461,749</u>	<u>25,872</u>	<u>3,298,274</u>	<u>51,872</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>5,753,253</u>	<u>2,005,030</u>	<u>2,634,254</u>	<u>-</u>	<u>134,072</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ -</u>	<u>\$ 3,466,779</u>	<u>\$ 2,660,126</u>	<u>\$ 3,298,274</u>	<u>\$ 185,944</u>

This statement covers more than one page.

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

For the Year Ending September 30, 1999

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 1999
	\$ -	\$ 172,063	\$ 561,048	\$ 1,987,839	\$ 3,706,167
CASH FLOW FROM OPERATIONS					
Operating income (loss)	-	659,874	-	-	659,874
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:					
Depreciation expense	-	52,382	-	-	52,382
Loss (Gain) on sale of fixed assets	-	-	-	-	849,227
Debt service interest expense	-	-	-	-	20,440
Other debt service expense	-	-	-	-	(1,810,164)
Debt service revenues	-	(1,257)	2,802	-	1,302
(Increase) decrease in accounts receivable	-	-	(207,317)	-	(207,317)
(Increase) decrease in prepaid items	9,147	2,239	158,080	-	170,003
Increase (decrease) in accounts payable	5,628	-	(554,995)	-	(547,943)
Increase (decrease) in accrued liabilities	14,775	713,238	(601,430)	-	(812,196)
Total adjustments	14,775	885,301	(40,382)	1,987,839	2,893,971
Net cash provided by (used for) operations					

CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Proceeds from sale of fixed assets	-	28,529	-	-	28,529
Purchase of fixed assets	-	(652,281)	-	-	(652,281)
Net cash used for capital and related financing activities	\$ -	(\$ 623,752)	\$ -	\$ -	(\$ 623,752)

This statement covers more than one page.

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

For the Year Ending September 30, 1999

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 1999
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Interest on debt and other debt expenses	\$ -	\$ -	\$ -	-	\$ 975,368
Tax collections	-	-	-	-	11,784,780
Delinquent tax payments to municipalities	-	-	-	-	(11,340,157)
Bond payments	-	-	-	-	(8,300,000)
Bond proceeds	-	-	-	-	9,250,000
Advances to other funds	-	-	15,341	-	570,341
Advances from other funds	-	(23,052)	-	-	(23,052)
Operating transfers out	-	-	-	-	(2,975,442)
Operating transfers in	-	-	-	140,225	140,225
Equity transfers to other funds	-	-	-	-	(6,543,712)
Equity transfers from other funds	-	-	-	-	5,192,596
Net cash provided by (used for) noncapital financing activities	-	(23,052)	15,341	140,225	(1,269,053)
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	-	35,373	262,032	-	737,048
Net cash provided by investing activities	-	35,373	262,032	-	737,048
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	14,775	273,870	236,991	2,128,064	1,738,214
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	23,287	723,726	5,359,333	-	16,632,955
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 38,062</u>	<u>\$ 997,596</u>	<u>\$ 5,596,324</u>	<u>\$ 2,128,064</u>	<u>\$ 18,371,169</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.

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.

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, 1999

	Agency Funds						
	Trust and Agency (7010)	DSS Client Trust (7130)	Extension Trust (7160)	Library Penal Fines (7210)	Retiree's Insurance (7330)	Central Dispatch (7708)	
ASSETS							
Cash and cash investments	\$ 1,802,695	\$ -	\$ -	\$ 98,819	\$ 7,561,410	\$ -	\$ -
Accounts receivable	561,103	-	-	-	576	180,677	
Intergovernmental receivable	-	105	-	-	-	51,571	
Accrued interest receivable	-	4	-	3,333	92,274	397	
	<u>\$ 2,363,798</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 102,152</u>	<u>\$ 7,654,260</u>	<u>\$ 232,645</u>	
LIABILITIES AND FUND BALANCE							
Accounts payable	\$ 29,880	\$ -	\$ -	\$ -	\$ 59,669	\$ 23,250	
Intergovernmental payable	598,780	-	-	-	-	-	
Undistributed current and delinquent taxes	544,606	-	-	-	-	-	
Trust deposits	605,925	-	-	-	7,594,591	-	
Accrued liabilities	-	-	-	-	-	51,723	
Due to other funds	-	52	-	-	-	34,692	
Unallocated receipts	557,804	57	-	102,152	-	122,980	
Fines and Fees due to local municipalities and libraries	26,803	-	-	-	-	-	
	<u>2,363,798</u>	<u>109</u>	<u>-</u>	<u>102,152</u>	<u>7,654,260</u>	<u>232,645</u>	
Fund balances (deficit)							
Unreserved	-	-	-	-	-	-	
Designated for perpetual Care	<u>\$ 2,363,798</u>	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 102,152</u>	<u>\$ 7,654,260</u>	<u>\$ 232,645</u>	

County of Muskegon
Trust and Agency Funds
COMBINING BALANCE SHEET - CONTINUED
September 30, 1999

	Agency Funds			Expendable Trust		
	Labor Management Program (7910)	Muskegon Veterans Affairs (7940)	Orchard View (7982)	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Totals 1999
Cash and cash investments	\$ 52,755	-	\$ 19,105	\$ 31,504	\$ 54,909	\$ 9,621,197
Accounts receivable	-	-	-	-	-	742,356
Intergovernmental receivable	-	77,017	-	-	-	128,693
Accrued interest receivable	644	42	283	-	746	97,723
	<u>\$ 53,399</u>	<u>\$ 77,059</u>	<u>\$ 19,388</u>	<u>\$ 31,504</u>	<u>\$ 55,655</u>	<u>\$ 10,589,969</u>

ASSETS

Cash and cash investments
Accounts receivable
Intergovernmental receivable
Accrued interest receivable

LIABILITIES AND FUND BALANCE

Accounts payable	\$ 909	\$ 7,541	\$ -	\$ -	\$ -	\$ 121,249
Intergovernmental payable	-	-	-	-	-	598,780
Undistributed current and delinquent taxes	-	-	-	-	-	544,606
Trust deposits	-	-	-	-	-	8,200,516
Accrued liabilities	1,186	-	456	-	-	53,365
Due to other funds	-	69,518	-	-	-	104,262
Unallocated receipts	51,304	-	18,932	-	-	853,229
Fines and Fees due to local municipalities and libraries	-	-	-	-	-	26,803
	<u>53,399</u>	<u>77,059</u>	<u>19,388</u>	<u>-</u>	<u>-</u>	<u>10,502,810</u>

Fund balances (deficit)

Unreserved	-	-	-	31,504	55,655	87,159
Designated for perpetual Care	<u>\$ 53,399</u>	<u>\$ 77,059</u>	<u>\$ 19,388</u>	<u>\$ 31,504</u>	<u>\$ 55,655</u>	<u>\$ 10,589,969</u>

County of Muskegon
 Expendable Trust Funds
**COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE**
 For the Year ended September 30, 1999

	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Totals 1999
Revenues			
Grants			
Federal	\$ -	\$ -	\$ -
State	-	-	-
Local units	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Investment income	1,000	2,621	3,621
Other	-	-	-
	<u>1,000</u>	<u>2,621</u>	<u>3,621</u>
Expenditures	430	8,603	9,033
Revenues over (under) expenditures	570	(5,982)	(5,412)
Other financing sources (uses) Operating transfers in (out)	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	570	(5,982)	(5,412)
Fund balance (deficit) at beginning of year	30,934	61,637	92,571
Fund balance (deficit) at end of year	<u>\$ 31,504</u>	<u>\$ 55,655</u>	<u>\$ 87,159</u>

County of Muskegon
Agency Funds
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
For the Year ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deductions	Balance Sept. 30, 1999
Trust and Agency (7010)				
ASSETS				
Cash and cash investments	\$ 1,683,800	\$ 77,246,536	\$ 77,127,641	\$ 1,802,695
Accounts receivable	305,977	1,106,478	851,352	561,103
	<u>\$ 1,989,777</u>	<u>\$ 78,353,014</u>	<u>\$ 77,978,993</u>	<u>\$ 2,363,798</u>
LIABILITIES				
Accounts payable	\$ 3,123	\$ 45,629,262	\$ 45,602,505	\$ 29,880
Intergovernmental payable	535,309	6,021,205	5,957,734	598,780
Undistributed current and delinquent taxes	150,273	49,953,767	49,559,434	544,606
Fines and fees due to local municipalities and libraries	440,300	315,712	729,209	26,803
Trust deposits	860,772	19,266,344	19,521,191	605,925
Unallocated receipts	-	8,979,815	8,422,011	557,804
	<u>\$ 1,989,777</u>	<u>\$ 130,166,105</u>	<u>\$ 129,792,084</u>	<u>\$ 2,363,798</u>
DSS Client Trust (7130)				
ASSETS				
Cash and cash investments	\$ 409	\$ 7,889	\$ 8,298	-
Intergovernmental receivable	-	105	-	105
Accrued interest receivable	10	22	28	4
	<u>\$ 419</u>	<u>\$ 8,016</u>	<u>\$ 8,326</u>	<u>\$ 109</u>
LIABILITIES				
Trust deposits	\$ 385	\$ 7,960	\$ 8,345	-
Due to other funds	-	52	-	52
Unallocated receipts	34	23	-	57
	<u>\$ 419</u>	<u>\$ 8,035</u>	<u>\$ 8,345</u>	<u>\$ 109</u>
Extension Trust (7160)				
ASSETS				
Cash and cash investments	\$ 20,804	\$ 11,150	\$ 31,954	-
LIABILITIES				
Accounts payable	\$ 352	\$ 31,602	\$ 31,954	-
Unallocated receipts	20,452	9,003	29,455	-
	<u>\$ 20,804</u>	<u>\$ 40,605</u>	<u>\$ 61,409</u>	<u>\$ -</u>

County of Muskegon
Agency Funds
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
For the Year ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deductions	Balance Sept. 30, 1999
Library Penal Fines (7210)				
ASSETS				
Cash and cash investments	\$ 82,083	\$ 388,756	\$ 372,020	\$ 98,819
Accrued interest receivable	2,712	11,770	11,149	3,333
	<u>\$ 84,795</u>	<u>\$ 400,526</u>	<u>\$ 383,169</u>	<u>\$ 102,152</u>
LIABILITIES				
Unallocated receipts	\$ 84,795	\$ 499,721	\$ 482,364	\$ 102,152
	<u>\$ 84,795</u>	<u>\$ 499,721</u>	<u>\$ 482,364</u>	<u>\$ 102,152</u>
Retiree's Insurance (7330)				
ASSETS				
Cash and cash investments	\$ 6,277,341	\$ 2,296,071	\$ 1,012,002	\$ 7,561,410
Accounts receivable	2,051	246,005	247,480	576
Accrued interest receivable	70,582	345,862	324,170	92,274
	<u>\$ 6,349,974</u>	<u>\$ 2,887,938</u>	<u>\$ 1,583,652</u>	<u>\$ 7,654,260</u>
LIABILITIES				
Accounts payable	\$ 25,550	\$ 1,008,843	\$ 974,724	\$ 59,669
Trust deposits	6,100,140	2,003,894	509,443	7,594,591
Unallocated receipts	224,284	-	224,284	-
	<u>\$ 6,349,974</u>	<u>\$ 3,012,737</u>	<u>\$ 1,708,451</u>	<u>\$ 7,654,260</u>
Central Dispatch (7708)				
ASSETS				
Cash and cash investments	\$ 231,844	\$ 1,856,126	\$ 2,087,970	\$ -
Accounts receivable	129,095	1,583,515	1,531,933	180,677
Intergovernmental receivable	-	51,571	-	51,571
Accrued interest receivable	2,532	1,821	3,956	397
	<u>\$ 363,471</u>	<u>\$ 3,493,033</u>	<u>\$ 3,623,859</u>	<u>\$ 232,645</u>
LIABILITIES				
Accounts payable	\$ 24,979	\$ 1,165,655	\$ 1,167,384	\$ 23,250
Accrued liabilities	42,405	57,503	48,185	51,723
Due to other funds	-	34,692	-	34,692
Unallocated receipts	296,087	290,553	463,660	122,980
	<u>\$ 363,471</u>	<u>\$ 1,548,403</u>	<u>\$ 1,679,229</u>	<u>\$ 232,645</u>

County of Muskegon
Agency Funds
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
For the Year ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deductions	Balance Sept. 30, 1999
Labor Management Program (7910)				
ASSETS				
Cash and cash investments	\$ 46,852	\$ 87,372	\$ 81,469	\$ 52,755
Accrued interest receivable	494	2,351	2,201	644
	<u>\$ 47,346</u>	<u>\$ 89,723</u>	<u>\$ 83,670</u>	<u>\$ 53,399</u>
LIABILITIES				
Accounts payable	-	\$ 54,771	\$ 53,862	\$ 909
Accrued liabilities	1,060	1,186	1,060	1,186
Unallocated receipts	46,286	87,096	82,078	51,304
	<u>\$ 47,346</u>	<u>\$ 143,053</u>	<u>\$ 137,000</u>	<u>\$ 53,399</u>
Muskegon Veterans Affairs (7940)				
ASSETS				
Cash and cash investments	-	\$ 364,864	\$ 364,864	-
Intergovernmental receivable	214,099	72,500	209,582	77,017
Accrued interest receivable	433	-	391	42
	<u>\$ 214,532</u>	<u>\$ 437,364</u>	<u>\$ 574,837</u>	<u>\$ 77,059</u>
LIABILITIES				
Accounts payable	\$ 32,050	\$ 223,010	\$ 247,519	\$ 7,541
Due to other funds	182,482	-	112,964	69,518
	<u>\$ 214,532</u>	<u>\$ 223,010</u>	<u>\$ 360,483</u>	<u>\$ 77,059</u>
Orchard View (7982)				
ASSETS				
Cash and cash investments	\$ 18,814	\$ 20,561	\$ 20,270	\$ 19,105
Intergovernmental receivable	9,106	-	9,106	-
Accrued interest receivable	293	1,029	1,039	283
	<u>\$ 28,213</u>	<u>\$ 21,590</u>	<u>\$ 30,415</u>	<u>\$ 19,388</u>
LIABILITIES				
Accrued liabilities	\$ 578	\$ 456	\$ 578	\$ 456
Unallocated receipts	27,635	12,184	20,887	18,932
	<u>\$ 28,213</u>	<u>\$ 12,640</u>	<u>\$ 21,465</u>	<u>\$ 19,388</u>

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - CONTINUED
For the Year ended September 30, 1999

	Balance Oct. 1, 1998	Additions	Deductions	Balance Sept. 30, 1999
TOTALS - All Agency Funds				
ASSETS				
Cash and cash investments	\$ 8,361,947	\$ 82,279,325	\$ 81,106,488	\$ 9,534,784
Accounts receivable	437,123	2,935,998	2,630,765	742,356
Accrued interest receivable	77,056	362,855	342,934	96,977
Intergovernmental receivable	223,205	124,176	218,688	128,693
	<u>9,099,331</u>	<u>85,702,354</u>	<u>84,298,875</u>	<u>10,502,810</u>
LIABILITIES				
Accounts payable	86,054	48,113,143	48,077,948	121,249
Accrued liabilities	44,043	59,145	49,823	53,365
Due to other funds	182,482	34,744	112,964	104,262
Undistributed current and delinquent taxes	150,273	49,953,767	49,559,434	544,606
Intergovernmental payable	535,309	6,021,205	5,957,734	598,780
Fines and fees due to local municipalities and libraries	440,300	315,712	729,209	26,803
Trust deposits	6,961,297	21,278,198	20,038,979	8,200,516
Unallocated receipts	699,573	9,878,395	9,724,739	853,229
	<u>\$ 9,099,331</u>	<u>\$ 135,654,309</u>	<u>\$ 134,250,830</u>	<u>\$ 10,502,810</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

The General Fixed Assets Account Group presents the fixed assets of the county utilized in its general operations (non-proprietary fixed assets).

County of Muskegon

SCHEDULE OF GENERAL FIXED ASSETS
BY SOURCE

For the Year Ending September 30, 1999

	BALANCE SEPTEMBER 30, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
General Fixed Assets				
Land	\$ 2,282,514	\$ 401,000	\$ 401,000	\$ 2,282,514
Land Improvements	1,868,268	435,990	4,969	2,299,289
Buildings and improvements	29,985,254	4,080,087	74,066	33,991,275
Equipment	8,310,443	474,695	1,995,510	6,789,628
Total General Fixed Assets	\$ 42,446,479	\$ 5,391,772	\$ 2,475,545	\$ 45,362,706
Investments in General Fixed Assets				
Capital projects funds				
General obligation bonds	\$ 5,311,809	\$ -	\$ -	\$ 5,311,809
Federal Grants	273,348	-	52,854	220,494
State Grants	4,761,104	241,728	870,765	4,132,067
General Fund revenues	14,680,583	5,175,267	1,388,035	18,467,815
Special revenue	7,526,510	-	189,114	7,337,396
Donated Land	9,893,125	-	-	9,893,125
Total Investment in general fixed assets	\$ 42,446,479	\$ 5,416,995	\$ 2,500,768	\$ 45,362,706

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

September 30, 1999

FUNCTION AND ACTIVITY	LAND	LAND IMPROVEMENTS	BUILDINGS AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTALS
General county government control						
Legislative	\$ -	\$ -	\$ -	\$ 4,200	\$ -	\$ 4,200
Judicial	-	-	664,244	455,870	-	1,120,114
Total control	-	-	664,244	460,070	-	1,124,314
Staff agencies						
Finance	-	-	-	21,021	-	21,021
Administrative and board	444,456	17,471	3,896,578	29,754	-	4,388,259
Records and reporting	-	-	2,172	26,050	-	28,222
Personnel	-	-	-	26,142	-	26,142
Prosecution investigation	-	-	62,344	36,736	-	99,080
General county	318,750	-	10,292,696	203,039	-	10,814,485
Community services	-	-	-	34,963	-	34,963
Drains and public works	-	1,447	-	4,391	-	5,838
Internal services	-	-	5,576	184,167	-	189,743
Total staff agencies	763,206	18,918	14,259,366	566,263	-	15,607,753
Total general county government	763,206	18,918	14,923,610	1,026,333	-	16,732,067
Public safety						
Police protection	19,185	-	5,292,500	237,552	-	5,549,237
Animal protection	-	13,147	345,074	7,840	-	366,061
Marine safety	-	-	-	186,022	-	186,022
Total public safety	19,185	13,147	5,637,574	431,414	-	6,101,320
Health	549,280	1,618	6,627,326	4,353,360	-	11,531,584
Welfare	29,500	3,373	4,734,231	768,036	-	5,535,140
Culture	25,320	-	1,747,482	170,362	-	1,943,164
Recreation	896,023	2,262,233	321,052	40,123	-	3,519,431
Total general fixed assets allocated to functions	\$ 2,282,514	\$ 2,299,289	\$ 33,991,275	\$ 6,789,628	-	\$ 45,362,706

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

For the Year Ending September 30, 1999

FUNCTION AND ACTIVITY	BALANCE SEPTEMBER 30, 1998	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 1999
General county government control				
Legislative	\$ 5,650	\$ 373	\$ 1,823	\$ 4,200
Judicial	1,230,044	16,178	126,108	1,120,114
Total control	<u>1,235,694</u>	<u>16,551</u>	<u>127,931</u>	<u>1,124,314</u>
Staff agencies				
Finance	32,149	6,203	17,331	21,021
Administrative and board	4,397,018	401,000	409,759	4,388,259
Records and reporting	59,525	12,432	43,735	28,222
Personnel	33,519	-	7,377	26,142
Prosecution investigation	65,766	63,007	29,693	99,080
General county	10,171,761	673,815	31,091	10,814,485
Community services	47,688	1,225	13,950	34,963
Drains and public works	15,163	-	9,325	5,838
Internal services	423,582	547	234,386	189,743
Total staff agencies	<u>15,246,171</u>	<u>1,158,229</u>	<u>796,647</u>	<u>15,607,753</u>
Total general county government	<u>16,481,865</u>	<u>1,174,780</u>	<u>924,578</u>	<u>16,732,067</u>
Public safety				
Police protection	3,379,190	2,265,619	95,572	5,549,237
Animal protection	382,411	-	16,350	366,061
Marine safety	143,953	45,039	2,970	186,022
Total public safety	<u>3,905,554</u>	<u>2,310,658</u>	<u>114,892</u>	<u>6,101,320</u>
Health				
Welfare	12,347,447	343,726	1,159,589	11,531,584
Culture	5,704,484	4,251	173,595	5,535,140
Recreation	888,928	1,122,367	68,131	1,943,164
Total general fixed assets	<u>3,118,201</u>	<u>435,990</u>	<u>34,760</u>	<u>3,519,431</u>
Total general fixed assets allocated to functions	<u>\$ 42,446,479</u>	<u>\$ 5,391,772</u>	<u>\$ 2,475,545</u>	<u>\$ 45,362,706</u>

STATISTICAL SECTION

County of Muskegon

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION*

Ten years ended September 30, 1999
(Unaudited)

Year Ended	Legislative	Judicial	General Governmental	Public Safety	Health	Welfare	Cultural	Recreation	Other	Total
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
1997	303,827	5,776,136	8,621,963	7,208,973	5,778,738	-	716,257	86,668	304,186	28,796,748
1998**	243,213	4,367,490	7,721,834	6,177,224	4,971,671	41,239	1,372,247	44,960	736,875	25,676,753
1999	304,961	4,614,732	11,116,323	8,083,441	5,167,511	-	891,433	349,216	276,969	30,804,586

*Includes operating transfers to other funds.

**Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon

SUMMARY OF GENERAL FUND REVENUES
AND RESIDUAL EQUITY TRANSFER

Ten years ended September 30, 1999
(Unaudited)

Year Ended	Taxes	Licenses and permits	Inter- governmental revenue	Sales	Current Services	Fines and forfeitures	Use of money and property	Reimbursements	Total	Residual equity transfer
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
1997	14,870,875	9,010	5,304,708	3,017,701	2,141,664	760,106	996,431	353,912	27,454,407	6,604
1998*	15,629,285	6,471	3,302,005	1,598,335	2,982,646	566,890	822,107	247,035	25,154,774	672,054
1999	16,540,187	7,984	5,000,396	2,179,967	4,049,797	824,026	931,410	405,404	29,939,171	300,000

*Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon

PROPERTY TAX LEVIES AND CURRENT COLLECTIONS - COUNTY OPERATING

Ten years ended September 30, 1999
(Unaudited)

Year Ended	Taxable Value	Adjustments**	Adjusted Taxable value	County operating millage	Total tax levy	Current tax collections	Percent of levy collected
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	(38,688,405)	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	2,368,522,187	(54,716,929)	2,313,805,258	5.8416	13,516,325	12,022,505	88.95
1997	2,523,548,228	(72,125,775)	2,451,422,453	5.8416	14,320,229	12,727,517	88.88
1998***	2,639,408,311	(75,516,093)	2,563,892,218	5.8416	14,977,233	13,252,658	88.49
1999	2,808,287,454	N/A	2,808,287,454	5.8240	16,355,466	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.

**1998 Adjustments: Board of Review \$ 813,299
Tax Tribunal (1,403,599)
Captured Value (74,925,793)

***Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

(Source: Treasurer's Office)

County of Muskegon

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

Ten years ended September 30, 1999
(Unaudited)

Year Ended	Cities and Villages	Intermediate and Special Education School Districts	TAX RATES			Townships and Community College	Authorities and Districts	Total
			County, Veterans, Quality of Life and Museum					
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	6.23		3.98		38.44	
1996	6.21	22.27	6.71		5.40		39.06	
1997	5.68	21.86	6.71		4.24		38.49	
1998*	5.85	21.77	6.71		4.12	.03	38.48	
1999	5.81	22.44	6.66		4.07	.25	39.23	
1990	\$12,423,169	\$71,658,066	\$11,135,652		\$6,962,340		\$102,179,227	
1991	13,039,360	77,632,843	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	14,714,175	52,732,928	15,900,758		9,163,942		92,511,803	
1997	14,321,069	55,162,528	16,941,551		10,705,610		97,130,759	
1998*	15,448,664	57,455,871	17,719,932		10,878,824	\$295,631	101,798,922	
1999	16,309,903	63,028,479	18,689,153		11,432,787	692,992	110,153,315	

(Source: Apportionment Report)

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

*Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY

Ten years ended September 30, 1999
(Unaudited)

<u>Year Ended</u>	<u>Real Property</u>		<u>Personal property Assessed and equalized</u>	<u>Total* equalized value</u>
	<u>Assessed</u>	<u>Equalized</u>		
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
1997	2,387,631,165	2,387,631,165	305,952,455	2,693,583,620
1998**	2,579,575,879	2,579,575,879	297,193,181	2,876,769,060
1999	2,855,886,609	2,855,886,609	335,828,832	3,191,715,441

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

**Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

(Source: Equalization Report)

County of Muskegon

PROPERTY VALUE AND CONSTRUCTION

Ten fiscal years ended September 30, 1999
(Unaudited)

<u>Year Ended</u>	<u>New commercial construction value</u>	<u>New residential construction value</u>	<u>True cash property value</u>
1990	\$14,143,600	\$37,964,022	\$3,413,226,880
1991	25,240,568	45,695,798	3,682,278,562
1992	14,193,900	51,316,224	3,761,960,578
1993	14,055,322	56,347,620	4,153,998,046
1994	17,166,900	59,050,850	4,287,581,556
1995	29,162,966	85,559,942	4,561,265,858
1996	30,456,130	89,355,554	4,994,121,628
1997	25,773,580	100,736,464	5,387,167,240
1998*	22,621,500	102,850,504	5,753,538,120
1999	27,558,076	128,191,080	6,383,430,882

*Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

(Source: Equalization Department)

County of Muskegon

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

Ten years ended September 30, 1999
(Unaudited)

<u>Year Ended</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>
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
1997	158,983	2,693,583,620	17,725,000	.66	111.50
1998**	158,983	2,876,769,060	17,355,000	.60	109.16
1999	158,983	3,191,715,441	17,490,000	.54	110.01

*Based on 1990 census

**Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon

STATEMENT OF DIRECT AND OVERLAPPING DEBT

September 30, 1999

(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	\$24,955,000	100%	\$24,955,000
Muskegon Community College & Intermediate School Districts	13,286	100	13,286
County at large	24,585,000	100	24,585,000
Tax anticipation notes	16,350,000	100	16,350,000
School Districts	251,432,776	99.9	251,181,343
Cities, villages and townships	<u>41,294,247</u>	100	<u>41,294,247</u>
	<u>\$358,630,309</u>		<u>\$358,378,876</u>

(Source: Municipal Advisory Council)

County of Muskegon
STATEMENT OF LEGAL DEBT MARGIN
September 30, 1999
(Unaudited)

State equalized value		<u>\$3,191,715,441</u>
Debt limit 10 percent of equalized value		319,171,544
Amount of debt applicable to debt limit		
Total bonded debt	66,700,000	
Other debt	<u>5,436,045</u>	
	72,136,045	
Less assets available for debt retirement		
	<u>16,375,176</u>	
Total amount of debt applicable to debt limit		<u>55,760,869</u>
Legal debt margin		<u>\$263,410,675</u>

County of Muskegon

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

Ten years ended September 30, 1999
(Unaudited)

<u>Year Ended</u>	<u>Principal*</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Fund Expenditures</u>	<u>Ratio of Debt Service to General Fund Expenditures</u>
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	302,841	487,841	26,666,322	2
1997	185,000	1,283,473	1,468,473	28,796,748	5
1998**	480,000	946,298	1,426,298	25,676,753	6
1999	515,000	918,204	1,433,204	30,804,586	5

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

**Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon

SPECIAL ASSESSMENT COLLECTIONS

Ten years ended September 30, 1999
(Unaudited)

<u>Year Ended</u>	<u>Current assessments due</u>	<u>Current assessments collected</u>	<u>Ratio of collections to amount due</u>	<u>Total outstanding assessments</u>
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
1997	872,552	872,552	100	7,528,071
1998*	1,397,552	1,397,552	100	6,130,519
1999	1,275,000	1,275,000	100	6,180,000

*Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon

REVENUE BOND COVERAGE

WASTEWATER MANAGEMENT SYSTEM

Ten years ended September 30, 1999
(Unaudited)

Year Ended	Gross revenues(1)	Direct operating expenses(2)	Net revenue available for debt service	Debt Service Requirements(3)			
				Principal	Interest	Total	
1990	\$4,345,635	\$5,638	\$4,339,997	\$1,550,000	\$2,015,772	\$3,265,772	1.32
1991	4,080,616	3,439	4,077,177	1,600,000	2,180,750	3,780,750	1.08
1992	3,474,852	2,352	3,472,500	1,650,000	2,057,934	3,707,934	.94
1993	3,637,740	3,371	3,641,111	1,525,000	2,020,388	3,545,388	1.03
1994	3,487,852	5,115	3,482,737	5,050,000	1,938,325	6,988,325 (4)	.50
1995	2,501,964	1,687	2,500,277	850,000	831,225	1,681,225	1.49
1996	1,038,942	448,911(5)	590,031	100,000	571,958	671,958	.88
1997	1,720,963	1,477	1,719,486	645,000	1,113,807	1,758,807	.98
1998*	2,182,903	707	2,182,196	2,005,000	491,219	2,496,219	.87
1999	2,785,942	1,575	2,784,367	1,725,000	1,000,594	2,725,594	1.02

(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

*Starting in 1998 Muskegon County's fiscal year ends as of September 30th. The amounts for 1998 represent a period of 9 months.

County of Muskegon
SCHEDULE OF INSURANCE IN FORCE
 September 30, 1999
 (Unaudited)

<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>
WORKERS' COMPENSATION					
Frontier Insurance Company	FSO1237	1/1/99-1/1/00	\$35,035.00	\$5,000,000 per accident \$1,000,000 employers liability	\$300,000 self-insured retention
PROPERTY INSURANCE					
Arkwright Mutual	14020063	1/1/99-1/1/02	\$97,190.52	\$139,920,000.00	Replacement cost coverage for all property, per policy deductible
Hartford Steam Boiler	FBP4912568	1/1/99-1/1/00	\$5,563.00	\$30,000,000.00	Boiler and machinery coverage, \$5,000.00 deductible
LIABILITY INSURANCE					
Insurance Co. of the West	CRS 120 838404	1/1/97-1/1/00	\$131,189.00	\$1,000,000.00	Public Entity Liability policy, Including auto liability, Public Officials medical and professional liability coverage, \$250,000 self-insured retention
Insurance Co. of the West	ESR 120 838504	1/1/97-1/1/00	\$63,811.00	\$9,000,000.00	Excess Public Entity Liability Policy
Great American	GHK0321768-00	11/19/99-11/19/00	\$9,063.00	\$10,000,000.00	Airport Liability coverage, \$1,000.00 deductible
Michigan Transit Pool	N/A	12/1/99-12/1/00	\$45,352.00 Deposit Prem.	\$1,000,000.00	Coverage for Muskegon Area Transit System
The Hartford	35PEBCS4310	1/1/97-1/1/00	\$4,303.00/3yr.	\$100,000.00	Crime Insurance, \$1,000.00 deductible

County of Muskegon
SCHEDULE OF INSURANCE IN FORCE - continued
 September 30, 1999
 (Unaudited)

<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>
EMPLOYEE INSURANCE COVERAGE					
<i>MEDICAL/HOSPITAL INSURANCE</i>					
Blue Cross/Blue Shield	62626	4/1/99-3/31/00	\$3,807.60 (single) \$8,947.68 (family)	N/A	Hospital and Physician with DR1-100 Master Medical: \$5.00 Drug Rider
Blue Care Network	20402	4/1/99-3/31/00	\$2,509.32 (single) \$5,874.48 (family)	N/A	Health Maintenance Organization
Physician's Health Plan	21004	4/1/99-3/31/00	\$2,616.84 (single) \$6,280.44 (family)	N/A	Health Maintenance Organization
Care Choices	1009850001	4/1/99-3/31/00	\$2,313.96 (single) \$6,463.68 (family)	N/A	Health Maintenance Organization
Physician's Health Plan Plus	21352	4/1/99-3/31/00	\$2,432.04 (single) \$5,708.52 (family)	N/A	Health Maintenance Organization with Point of Service Option
Physician's Health Plan - Retiree	21366	4/1/99-3/31/00	\$3,143.52 (single) \$6,620.40 (family)	N/A	Health Maintenance Organization Retiree Coverage
<i>LIFE INSURANCE</i>					
CNA	SR-83112218	7/1/99-6/30/00	\$0.23/thousand per month	Varies	Term Life Insurance on employee only. Minimum of \$10,000 or annual salary to next higher thousand.
<i>DENTAL INSURANCE</i>					
Delta Dental	2993-0001	7/1/99-6/30/00	\$409.56	N/A	Class I-100% of prevent: Rest of Class I and Class II: 60%; \$1,000 maximum per family member, with no deductible. Unions 001, 002, 003, 006, 009 & 010

County of Muskegon
SCHEDULE OF INSURANCE IN FORCE - continued
 September 30, 1999
 (Unaudited)

<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>
Delta Dental	2993-0003	7/1/99-6/30/00	\$381.36	N/A	Class I-100% of prevent: Rest of Class I and Class II: 50%, \$1,000 maximum per family member with a \$75.00 per Family deductible. Non-bargaining employees and Union 007.
Self-Insured		Indefinite	\$66.00 (Single) \$210.00 (Family)	N/A	Progressive paid on allowable charge: 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.
<i>LONG-TERM DISABILITY</i>					
UNUM Insurance Company	25253	1/1/99-1/1/00	\$0.0039 times monthly payroll	66 2/3% of salary \$5,000 month	Long Term Disability; eligible after 180 days disability.
UNEMPLOYMENT COMPENSATION					
COUNTY INSURANCE COVERAGES					
TAX COLLECTION BONDS					
Kemper National Ins. Co. Summer Bonds	3SM634633-01	7/1/99-12/1/99	\$367.00	Percentage of summer tax rolls	Bonding of County Treasurer for collection of tax rolls.
Winter Bonds	3SM272091-10	12/1/99-7/1/00	\$5,803.00	Percentage of winter tax rolls	Bonding of County Treasurer for collection of tax rolls.
TRAVEL INSURANCE					
Cloetingh Seaway General Continental Casualty	SR68041580	5/1/99-5/1/00	\$750.00	\$100,000.00/accident & \$500,000.00/aggregate	Death benefits cover travel, \$100,000.00/accident, \$500,000.00/aggregate.

County of Muskegon
SCHEDULE OF INSURANCE IN FORCE - continued
 September 30, 1999
 (Unaudited)

<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>
PATIENT TRUST BOND					
Chaddock, Winter and Alberts	S730086	5/8/99-5/8/00	\$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	3S26888503	1/1/98-1/1/01	\$564.00	Individual bonds of various amounts	Covers elected officials plus selected employees. Liability limits: Individual bonds of various amounts.
NOTARY BONDS					
JAIL (SHERIFF)					
ProNational	OCC04172001	8/1/99-8/1/00	\$4,154.00	\$200,000/Incident \$600,000/aggregate	Professional liability for jail physician.

County of Muskegon

SALARIES OF PRINCIPAL OFFICIALS

September 30, 1999
(Unaudited)

<u>Group I</u>	\$80,000 - \$114,500
County Administrator/Controller	
Prosecutor	
Probate Court Judge	
Public Works Director	
Wastewater System Director	
<u>Group II</u>	\$65,000 - \$80,000
Administrator/Brookhaven	
Budget Director	Mental Health Assistant Director
Circuit Court Adm/Friend of the Court	Mental Health Director
District Court Administrator	Prosecutor, Chief Assistant
Employment and Training Director	Sheriff
Equalization Director	Transportation Director
Human Resources Director	Trial Lawyer Chief
Information Systems & Central Services Director	Wastewater Assistant Director
<u>Group III</u>	\$50,000 - \$65,000
Accounting Director	
Admin. Asst./Clinical Services/Brookhaven	Information Systems Director
Admin. Asst./Support Services/Brookhaven	Laboratory Supervisor
Assistant Family Court Adm. Casework	Library Director
Assistant Family Court Adm. Administrator	Lieutenant
Captain	Mental Health Assistant Director
Chief Deputy Admin Clerk	Mental Health Finance Director
Clinical Services Supervisor I	Network Manager/CMH
Clinical Services Supervisor II	Program Supervisor
Contract Specialist/CMH	Prosecutor, Senior Assistant
County Clerk	Public Health - Epidemiologist
County Treasurer	Referee/FOC
Criminal Justice Manager	Register of Deeds
Drain Commissioner	Risk Manager
Employment & Training Deputy Director	Senior Psychologist
Emergency Services Director	Undersheriff
Equalization Deputy Director	Wastewater Engineer/O & M Manager
Family Court Project Manager	Wastewater Farm Manager
Health & Community Resources Director	Youth Home Superintendent

County of Muskegon

LABOR AGREEMENTS

September 30, 1999
(Unaudited)

Expiration
Date

Local 586, Service Employees International AFL-CIO,
Professional and Clerical Division

Wastewater Employees

12/31/00

Local 79, Services Employees International Union

Brookhaven Practical Nurses

12/31/00

Local 570, Council 25, American Federation of State,
County and Municipal Employees, AFL-CIO

Brookhaven Employees

12/31/02

Teamsters Local 214, Affiliated with the International
Brotherhood of Teamsters, Chauffeurs, Warehousemen
and Helpers of America

Sheriff Corrections Officers

12/31/00

Sheriff Deputies

12/31/00

Sheriff Command Officers

12/31/00

District Court Employees

12/31/02

General Employees Unit

12/31/00

CMH Aide Unit

12/31/00

Michigan Nurses Association

Health Department Nurses

12/31/98

Professional Command Association

Sheriff Captains

12/31/00

(SOURCE: HUMAN RESOURCES DEPARTMENT)

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT

For five years ended September 30, 1999
(Unaudited)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Administration					
Administrator	8	8	9	9	9
Accounting	12	12	12	10	12
Personnel	8	7	8	6	6
Purchasing	4	4	4	4	4
Office Services	4	4	4	4	4
Data Processing	12	13	13	12	11
Employment and Training	23	17	21	15	18
Risk Management	<u>3</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>
Total	74	68	75	65	70
DPW-Transportation and Planning					
Public Works	6	6	4	1	1
Airport	19	19	19	17	17
Transit	37	37	40	39	39
Wastewater	79	77	76	77	78
Solid Waste	11	9	10	10	10
Solid Waste-Fly Ash	<u>4</u>	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>
Total	156	152	153	149	150
General Government					
County Clerk	6	6	6	6	6
County Clerk-Circuit Court Records	6	6	6	7	7
Equalization	13	13	14	15	15
Register of Deeds	8	8	8	8	8
Central Microfilm	1	1	-	-	-
Treasurer	10	11	10	10	10
Building Information Services	1	1	1	1	1
Drain Commission	5	5	5	5	5
MSU-Cooperative Extension	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	52	53	52	54	54
Judicial Administration					
Circuit Court	21	21	21	21	21
District Court	45	48	48	49	48
District Court-Probation Assessment	2	2	2	2	2
Friend of the Court	35	36	36	41	41
Friend of the Court Fund	3	3	3	2	3
Family Counseling	2	1	1	1	1
Juvenile Court	22	21	22	21	23
Juvenile Court Diversion Program	2	2	2	3	1
Juvenile Court CASA Program	-	1	1	1	-
Juvenile Court-In Home Intensive	-	-	-	-	6
Juvenile Court-Juvenile Violence Reporting	-	-	-	-	1
Probate Court	<u>8</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total	143	142	143	148	154

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For five years ended September 30, 1999
(Unaudited)

	<u>1995</u>	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>
Legislative					
Board of Commissioners	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Libraries and Recreation					
Library	40	40	40	40	40
Parks	17	16	19	19	19
Fairgrounds	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>
Total	<u>59</u>	<u>58</u>	<u>61</u>	<u>61</u>	<u>59</u>
Maintenance					
Courthouse-Grounds	<u>16</u>	<u>18</u>	<u>19</u>	<u>19</u>	<u>21</u>
Total	<u>16</u>	<u>18</u>	<u>19</u>	<u>19</u>	<u>21</u>
Public and Mental Health					
Health	114	91	95	97	107
Mental Health	315	317	316	309	302
Mental Health/AIS	5	4	4	4	-
Mental Health/Managed Care	-	-	-	-	14
Animal Shelter	<u>8</u>	<u>8</u>	<u>8</u>	<u>11</u>	<u>-</u>
Total	<u>442</u>	<u>420</u>	<u>423</u>	<u>421</u>	<u>423</u>
Public Safety					
Prosecutor	27	28	28	28	22
Prosecutor-Cooperative Reimbursement	-	-	-	-	5
Prosecutor-Victim Witness Program	3	2	3	3	4
Sheriff-Operations	95	95	96	94	106
Sheriff-Road Patrol Grant	-	-	-	-	2
Community Corrections	6	6	8	8	7
Emergency Services	3	3	3	2	2
Marine Safety	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>	<u>8</u>
Total	<u>142</u>	<u>142</u>	<u>146</u>	<u>143</u>	<u>156</u>
Social Services					
Child Haven	14	16	16	16	16
Brookhaven	251	248	248	249	240
Child Care	<u>33</u>	<u>33</u>	<u>35</u>	<u>35</u>	<u>26</u>
Total	<u>298</u>	<u>297</u>	<u>299</u>	<u>300</u>	<u>282</u>
GRAND TOTAL	<u>1,391</u>	<u>1,359</u>	<u>1,380</u>	<u>1,369</u>	<u>1,378</u>

County of Muskegon

MISCELLANEOUS STATISTICAL DATA

September 30, 1999
(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: Department of Public Works)

Police Protection

Number of Employees	111
Jail Capacity	352
Vehicular Patrol Units	18

(Source: Sheriff's Department)

Parks and Recreation: Muskegon County has 30 miles of Lake Michigan shoreline. Three state parks and two county parks are located on Lake Michigan. Totally, there are seven 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 (K-12)

Number of School Districts	12
Number of Administrative Personnel	213
Number of Teachers	2,487
Number of Students	36,029
Number of Charter Schools	2

(Source: MAISD)

Enterprises

Wastewater Treatment

Number of Users	18
Data on Use of Consumption	31,000,000 Gallons per day
Plant Capacity	43,000,000 Gallons per day
Data on Distribution System	59% Industrial, 41% Residential

Airport

Number of Users	90,185 Passengers annually
Data on Use	85,174 Landings and take-offs (annually)
Present Capacity	179,400 Passengers annually

Solid Waste

Number of Users	11,781
Data on Use	77,637 Tons
Plant Capacity	1,021,884 Cubic yards

Transit

Number of Users	452,028
Data on Use	550,708 Miles traveled
Number of Buses	15

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

September 30, 1999
(Unaudited)

Employees as of September 30, 1999: 1270

Election Data as of September 30, 1999:
 Number of Registered Voters as of
 Last General Election 112,359
 Number of Votes Cast In Last
 General Election (1998) 50,334
 Percentage of Registered Voters
 Voting in
 Last General Election (1998) 45%
 Last County Election (1998) 15%

(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 167,741

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

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	1,299,733,000
1996	1,358,224,000
1997	1,419,899,000
1998	1,522,000,000
1999	N/A

(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 1999 was \$33,715; per capita personal income was \$16,011 in current dollars.

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

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

September 30, 1999
(Unaudited)

Principal Taxpayers - 1999

<u>Taxpayer</u>	<u>Business</u>	<u>Equalized value</u>	<u>Percentage total of assessed Evaluation</u>
Consumers Energy	Electric	\$101,664,050	3.17%
Sappi, Inc.	Paper products	58,736,100	1.84
Howmet	Aerospace	37,713,700	1.18
Sun Chemical	Pigments	27,282,762	0.87
Michigan Consolidated Gas	Natural Gas	27,001,000	0.85
Sealed Power (SPX)	Automotive Parts	22,922,868	0.72
General Dynamics	Military	18,512,700	0.58
Horizon Group	Property Management	15,714,900	0.49
Lorin Industires	Coil Anodizing	15,417,510	0.48
Lomac	Chemical Production	<u>13,336,800</u>	<u>0.42</u>
		\$338,107,662	10.59%

Total Taxable - \$2,808,287,454

<u>By Use</u>		<u>By Class</u>	
Residential	66.57%	Real Property	88.05%
Commercial	13.14	Personal Property	11.95
Personal	11.96		
Industrial	6.41		
Agricultural	1.92		

(Source: Equalization Department)

Largest Employers

Approximate Number of Employees

Howmet Corp.	2,450
Mercy General Health Partners	2,200
Hackley Hosptial	1,300
Meijer, Inc.	1,300
County of Muskegon	1,288
Muskegon Public Schools	1,050
Dana Corporation	750
Sappi, Inc.	750
Plumbs' Valu-Rite Foods	700
Reeths-Puffer Schools	592
Brunswick	580
Mona Shores Public Schools	513

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