

COMPREHENSIVE

ANNUAL

FINANCIAL

REPORT

COUNTY OF MUSKEGON

MUSKEGON, MICHIGAN

For the period ended September 30, 2000

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF MUSKEGON MUSKEGON, MICHIGAN

September 30, 2000

BOARD OF COMMISSIONERS KENNETH HULKA, CHAIRMAN

**PAUL T. BAADE
JAMES J. KOBZA
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CLARENCE START**

**COUNTY ADMINISTRATOR/CONTROLLER
FRANK BEDNAREK**

**CENTRAL SERVICES DIRECTOR
JAMES M. ELWELL**

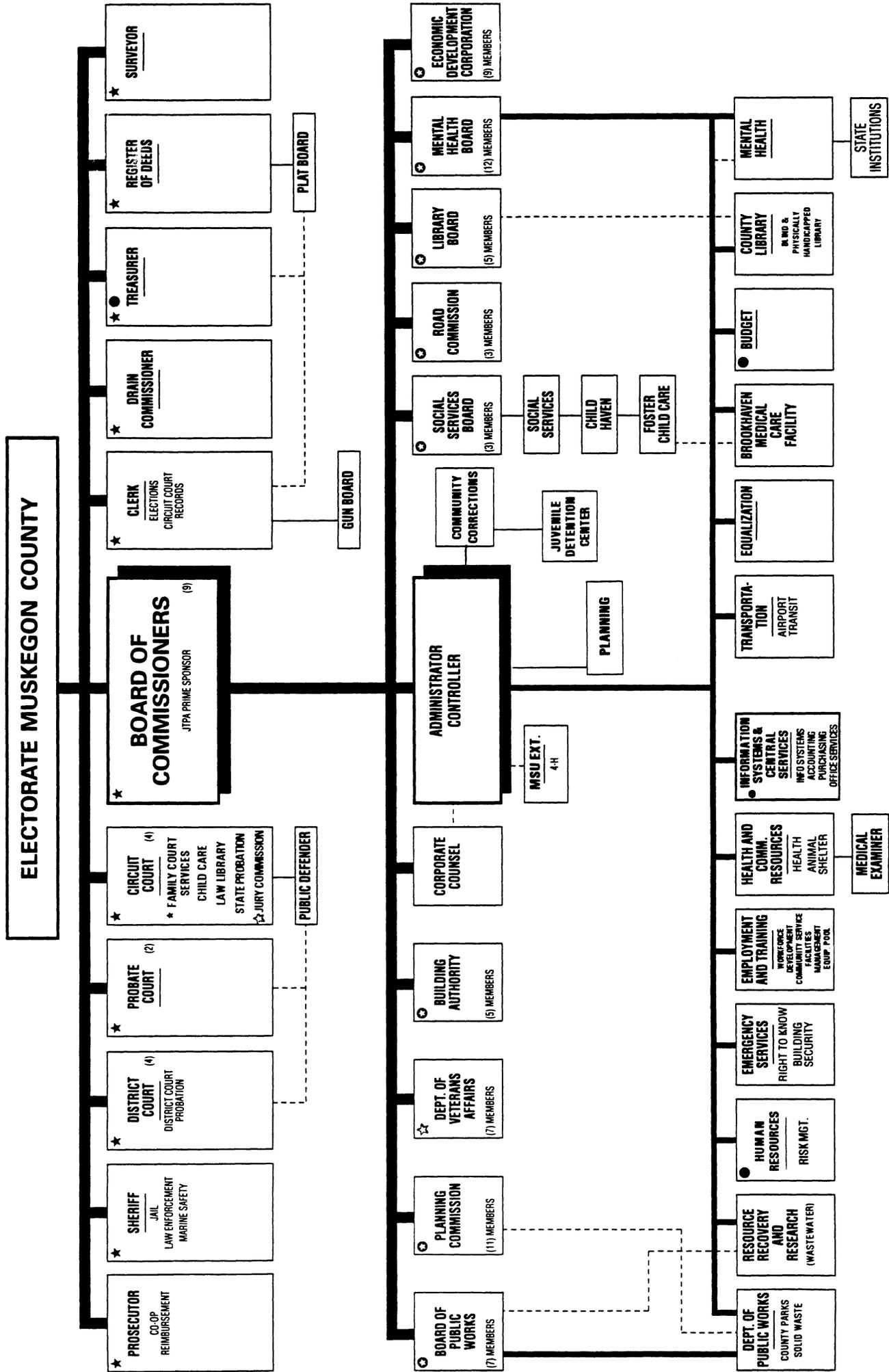
Prepared By
Accounting

JOSEPH W. SIEDENSTRANG, CPA

Accounting Director

Published January, 2001

2000 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

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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
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Jacob O. Funkhouser
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Louis McMurray
Clarence Start

December 9, 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, 2000, 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 identifies the major economic events of the year.
2. Financial - this section gives a detailed analysis and report of all cash flows and outflows.
3. Statistical - this section provides a long-term history of the major economic and statistical 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 and record keeping for births, deaths and property.

Economic Condition and Outlook

The County's economic position continues to improve. The commercial, industrial and tourism components of the economy continue to grow and expand. Important individual companies in the area and their position in the market place are:

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

Verizon - This company, with regional offices locally, has approximately 450 employees and provides telecommunication services throughout the state of Michigan.

Howmet Turbine Components Corp. (A subsidiary of Alcoa Inc) - This company has over 2,000 employees and is the county's largest employer. Howmet manufactures investment grade castings for the aerospace industry. Howmet is the largest defense contractor in West Michigan and recently completed a \$50 million expansion to its plant.

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 for the community. The Mercy General system also provides regional health care services which include heart and kidney specialty centers.

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

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 in Muskegon County.

SPX Corporation - Muskegon is home to this Fortune 500 company with its world headquarters based here. They manufacture high technology measurement devices, develop computer software and support the automobile aftermarket.

Michigan's Adventure - Muskegon County is home to the only amusement park in Michigan, featuring the world's third largest wooden roller coaster. It attracts over 550,000 visitors annually and employs over 1,000 in the summer season.

In addition, other significant employers in Muskegon County include: Hackley Health Systems (1200), Neway AnchorLock International (500, automobile supplier), Adac Plastics (400), Meijer Inc. (600, retail sales), Michigan State Government (2,000, prisons), Sun Chemical (400, paint pigments), and Acemco (250, auto parts).

Employment Data

For the period from October, 1997 through September, 2000, Muskegon County unemployment rates as compared to national rates were as follows:

	<u>2000</u> <u>County</u>	<u>2000</u> <u>USA</u>	<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>
October	4.7	4.1	3.9	4.5	4.5	4.7	5.1	5.5
November	4.4	4.1	4.1	4.4	4.3	4.6	5.4	5.6
December	3.8	4.1	3.9	4.3	3.9	4.7	4.8	5.3
January	4.6	4.0	5.1	4.3	5.0	4.6	6.2	5.6
February	3.8	4.1	5.1	4.4	4.9	4.6	5.7	5.5
March	3.9	4.1	4.9	4.2	5.1	4.7	5.3	5.5
April	3.6	3.9	4.6	4.3	4.1	4.3	4.9	5.5
May	4.0	4.1	4.4	4.2	4.1	4.4	4.5	5.6
June	5.0	4.0	5.4	4.3	4.8	4.5	5.4	5.3
July	5.3	4.0	4.4	4.3	4.5	4.5	5.4	5.5
August	4.5	4.1	3.9	4.2	4.3	4.5	4.5	5.1
September	<u>4.7</u>	<u>3.9</u>	<u>4.1</u>	<u>4.2</u>	<u>3.9</u>	<u>4.5</u>	<u>4.9</u>	<u>5.2</u>
Average	<u>4.4</u>	<u>4.0</u>	<u>4.5</u>	<u>4.3</u>	<u>4.5</u>	<u>4.6</u>	<u>5.2</u>	<u>5.5</u>

Muskegon County's unemployment rate has declined compared to 1997. This is attributed to the strong retail and tourism growth seen in the area. Muskegon County's growth and improving image as a good place to live, work, and do business, will continue to stabilize 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 and achievements have contributed to the growth and quality of living in Muskegon County. Some of the more significant are:

- Issued \$6.5 million in bonds to fund a water supply system for the growing south side of Muskegon County. This project will provide the infrastructure for growth and development in this area of the County for many years to come.
- Assisted with the development of a new regional mall by providing the financing and engineering oversight for water system improvements detailed above.

- Obtained a Moody's credit rating upgrade from Baa1 to A3 for the County's general obligation limited tax debt and from A3 to A2 for its general obligation tax debt.
- Completed design and began construction of a new headquarters and maintenance facility for the Muskegon Area Transit system with an improved strategic location to better meet the public transportation needs of the County.
- Continued the rehabilitation and development of the Michael E. Kobza Hall of Justice by adding a security system, providing for expansion of the lobby and authorizing a new elevator system for the building.
- Pursued agreements with the State of Michigan Department of Community Health to retain Community Mental Health Services as an operation of Muskegon County.
- With a grant from the Muskegon Community Foundation, acquired the historic former Pere Marquette Freight Station Depot with the intention to restore it for the enhancement of tourism development in the area.
- Successfully recruited the American Sail Training Association's (ASTA) Tall Ship's Festival for 2001 with only two other communities in Michigan receiving visits (Port Huron and Detroit).
- Successfully recruited the cruise ship Arcadia to visit Muskegon twice in 2001 on its Great Lakes voyage.
- With a state grant, expanded the Wastewater Management System with a \$3.4 million upgrade, providing for significantly improved treatment capacity.
- Developed and implemented a new telephone emergency warning system to alert residents residing near manufacturing facilities that could have potentially dangerous chemical releases.

- Agreed with the City of Muskegon to provide tax assessment services, providing County-wide consistency in the tax administration system at a reasonable cost.
- Agreed to oversee substance abuse services on a regional basis for the counties of Ottawa, Allegan, VanBuren, Cass and Berrien.
- Agreed to provide registrar services for childhood immunization records for Wayne County, in addition to several West Michigan counties.
- Supported the development of the ACCESS Health Program, which is providing medical coverage programs to the working poor and uninsured and rapidly becoming a national model for health programming.
- Achieved National Historic Place Designation for the county-owned depot, an 1895 Romanesque building originally used as a train depot that is now being used as the Muskegon County Convention & Visitor's Bureau.
- Added five Sheriff Road Patrol officers to the Community Policing program.
- Received the Governmental Finance Officers Association Certificate of Conformance in financial reporting for the County's 1999 CAFR, the 22nd consecutive year in which the County has received this award.
- Successfully provided gypsy moth eradication services to several townships in the County.
- Expanded the airport maintenance facility to accommodate more salt storage, providing for more efficient runway clearance during inclement weather at the Muskegon County Airport.
- Authorized and bid a boiler replacement costing \$.5 million at the Brookhaven Medical Care Facility, providing heating efficiency and reliability for the County's long-term nursing facility.

- Continued the development of Apple Avenue by negotiating sales of property which will result in a mall expansion, a new restaurant, and a new hotel on the Apple Avenue commercial corridor.
- Received a \$748,000 state grant to construct improvements on Muskegon County's waterfront entertainment park, Heritage Landing.
- Participated in the recruitment, development and funding of the Grand Valley State University Walter B. Annis Water Resources Institute relocation to the Muskegon Lake waterfront, which is currently under construction.
- Operated the County's general fund activities without reliance on delinquent tax revolving fund transfers.
- Planned and initiated the closure of the County's Type III landfill.
- Initiated a dental health program for uninsured children.
- Received a Gates Foundation grant for a technology upgrade of the County's branch library system.
- Completed the Wickham Drive extension project to assist with the expansion of manufacturing facilities for Knoll, Inc., a local manufacturer, creating over 200 jobs.
- Successfully implemented a County self-funded hospitalization program for all employees, effective April 1, 2000, reducing overhead expense and standardizing benefits for everyone.

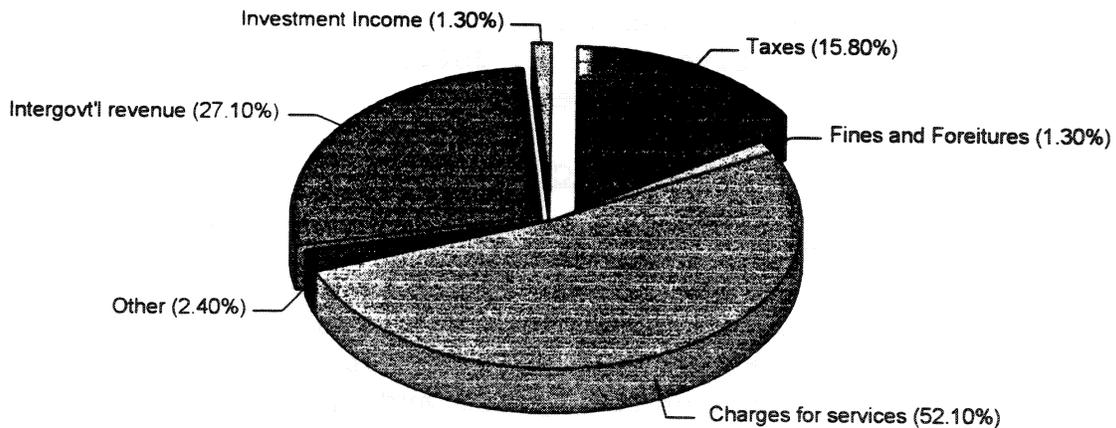
Budgetary Control

Budgetary control is maintained at the departmental or activity level. Proposed expenditures are compared to authorized limits. Those expenditures which would result in over-expenditures 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 \$110,495,266. The major source of these revenues was property taxes totaling \$17,452,197. Intergovernmental receipts totaled \$29,987,382 and charges for services totaled \$57,475,420. The detail of general governmental revenues is as follows:

	<u>2000 (000)</u>	<u>2000 Percent of Total</u>
Taxes	\$ 17,452	15.8%
Licenses & Permits	15	-
Intergov't. Revenue	29,987	27.1
Charges for Services	57,475	52.1
Fines & Forfeitures	1,471	1.3
Investment Income	1,440	1.3
Other	<u>2,655</u>	<u>2.4</u>
	<u>\$ 110,495</u>	<u>100.0 %</u>

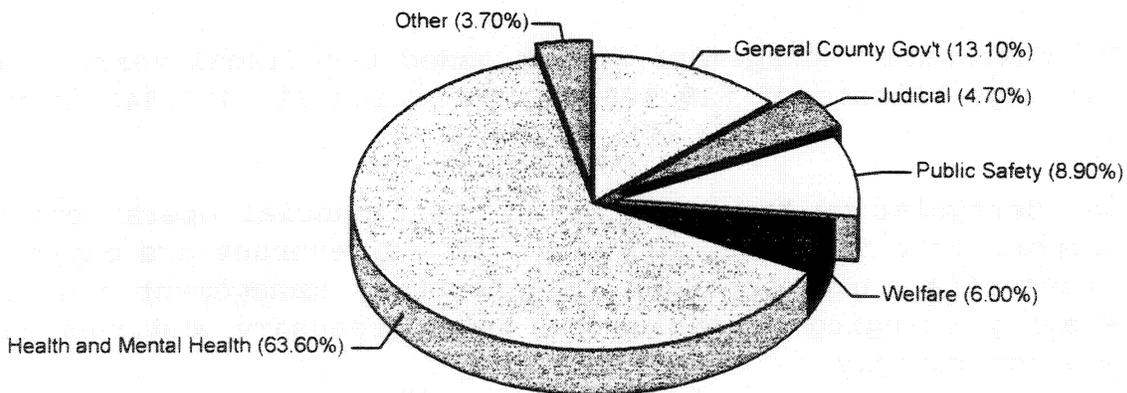


2000 General and Special Revenue Fund Revenues

General Governmental Expenditures

Expenditures for the county's general and special revenue funds totaled \$109,058,949. State and federal grants-in-aid support these programs. Local public health accounted for the largest category of expenditures. It amounted to \$69,385,813 or 63.6 percent of total expenditures. A summary of expenditures by general category is as follows:

	2000 <u>(000)</u>	2000 Percent of Total
Legislative	\$325	.3%
Judicial	5,164	4.7
General Co. Government	14,266	13.1
Public Safety	9,668	8.9
Health & Mental Health	69,386	63.6
Welfare	6,569	6.0
Culture	1,701	1.6
Recreation	453	.4
Other	390	.4
Capital Outlay	<u>1,137</u>	<u>1.0</u>
	<u>\$109,059</u>	<u>100.0%</u>



2000 General and Special Revenue Fund Expenditures

Enterprise Operations

The County's enterprise funds in 2000 operated successfully. They provided superior infrastructure and efficient operations supporting business, commerce and tourism activities within the county. The results of the operations are as follows:

	2000 Income (Loss) Transferred to <u>Retained Earnings</u>	2000 Unreserved Retained Earnings <u>(Deficit)</u>
Fairgrounds Operation	\$222,200	\$1,188,425
Solid Waste Management	1,612,101	-
Fly Ash Program	312,991	2,046,967
Muskegon County Airport	188,472	1,464,288
Transit System	79,254	475,583
Northside Water	243,239	1,444,320
Wastewater Mgmt. System	678,935	15,451,840

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

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Average gallons per day (000)	32,000	32,000	32,000	32,000	32,000
Operating revenues (000)	\$12,790	\$11,267	\$12,260	\$11,240	\$11,552
Operating expense before depreciation (000)	\$9,133	\$8,810	\$9,575	\$9,849	\$9,814
Operating profit (loss) (before transfers) (000)	\$1,839	\$2,457	\$2,685	\$1,621	(\$1,515)

The Wastewater Management System ended the fiscal year with a retained earnings balance of \$19,598,048 (of which \$15,451,840 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 and results have been managed accordingly.

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

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

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

Debt Structure

The general obligation debt 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 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 complexes 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 \$3,475,535,083. The county's current general obligation debt is \$16,890,000. The ratio of debt to assessed value was .48 percent. The general obligation debt per capita was \$106.24.

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 \$22,765,000. This debt is considered self-supporting as user fees are pledged to retirement.

General Obligation Limited Tax notes are the next largest debt, totaling \$16,050,000. These notes are issued to pay local units their respective outstanding taxes as of March 1 of each year. Delinquent tax collections are pledged to their repayment and if the taxes are not paid within two years the property is sold to pay the taxes.

In 1998, 1999, and 2000, the County received debt rating upgrades. In 1998, Standard & Poors gave the County a rating of A+. In 1999, Moody's gave the County a rating of A2 for its general obligation debt and in 2000, Moody's gave the county a rating of A3 for its limited tax debt. The improved ratings by these agencies is indicative of a stronger economy in Muskegon County and results in lower bond interest costs.

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. The investment 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 and local policy. The investment program yielded \$3,458,638 in 1999, and \$4,329,333 in 2000. Interest returns on investments in 1999 and 2000 were as follows:

	<u>1999</u>	<u>2000</u>
Treasury Bills	4.60-6.46 %	4.60-6.75 %
Certificates of Deposit	4.70-6.00	4.70-7.35
Commercial Paper	4.84-6.00	4.97-7.12
Money Market	5.00-6.00	5.75-6.00

The average daily investment was \$70.4 million. Treasury bills averaged \$26.3 million. Certificates of deposit averaged \$24.6 million. Commercial paper averaged \$19.1 million, and money market funds averaged \$.4 million. This resulted in an average yield of 6.15 percent.

Investment of idle cash is one of the few means which the county has to increase revenues without increasing taxes or fees. Strong cash management efforts have made the county successful with its cash returns.

Risk Management

Muskegon County's risk management program accepts the 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 as whether or not to cover the risk through a program of self-insurance, purchase of commercial insurance, or a combination strategy. The major types of risk with deductible are workers' compensation (\$300,000 deductible per occurrence), general liability (\$250,000 deductible per occurrence) and property damage (\$50,000 deductible per occurrence) with the excess being insured through outside insurance companies. The County is partially self-insured for medical costs with a lifetime maximum exposure of \$1 million per participant. The County's current general liability policy insures for \$25 million. Currently the Risk Management Fund is adequately funded.

Independent Audit

The county is not required by ordinance or statute to have an annual independent audit. In 2000 however, independent auditors were engaged for the twenty fifth 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, 1999. This was the twenty second 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.

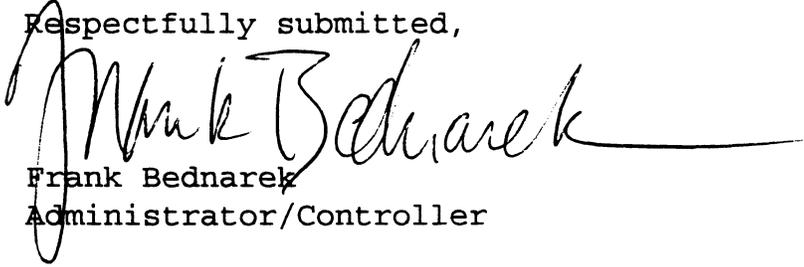
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized (comprehensive annual/component unit) financial report, whose contents conform to program standards. Such reports must satisfy both generally accepted accounting principles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

A handwritten signature in cursive script that reads "Frank Bednarek". The signature is written in black ink and extends across the width of the page.

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 21

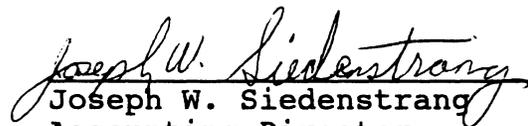
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Frank Bednarek
Administrator/Controller



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, 1999

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.



Anne Spray Kinney
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, 2000. 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, 2000, 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 December 8, 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.



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
December 8, 2000

GENERAL PURPOSE FINANCIAL STATEMENTS

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

September 30, 2000

ASSETS	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Type	
	General	Special Revenue	Debt Service	Enterprise	Internal Service	Trust and Agency	
Cash and cash equivalents	\$ 786,613	\$ 3,886,972	\$ 1,485,703	\$ 11,588,123	\$ 8,484,411	\$ 4,668,989	
Investments	831,885	5,843,681	2,233,609	17,421,607	12,755,479	7,019,365	
Receivables							
Accounts	585,024	622,694	1,227,890	3,791,279	7,129	701,896	
Intergovernmental	1,375,033	6,015,924	-	1,097,984	-	-	
Accrued interest	1,704,753	144,595	81,306	520,325	338,443	171,236	
Current taxes	-	-	-	-	4,269,837	-	
Delinquent taxes	-	-	-	-	4,779,833	-	
Interest and penalties on delinquent taxes	-	-	-	-	1,520,252	-	
Special assessments	-	-	5,030,000	-	-	-	
Other	13,544	-	-	-	-	-	
Prepaid Items	-	49,270	-	-	-	-	
Prepaid expenses	-	-	-	397,100	48,546	-	
Due from other funds	3,450,399	-	-	-	-	-	
Inventories	-	51,926	-	27,979	-	-	
Long-term advances to other funds	618,618	-	-	217,410	1,440,912	-	
Long-term note receivable	-	-	-	-	200,000	-	
Property and equipment at cost, net of accumulated depreciation	-	-	-	96,547,445	3,745,162	-	
Amount available in other funds	-	-	-	-	-	-	
Amount to be provided for retirement of long-term debt	-	-	-	-	-	-	
	<u>\$ 9,365,869</u>	<u>\$ 16,615,062</u>	<u>\$ 10,058,508</u>	<u>\$ 131,609,252</u>	<u>\$ 37,590,004</u>	<u>\$ 12,561,486</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, 2000

	Governmental Fund Types				Proprietary Fund Types		Fiduciary Fund Type Trust and Agency
	General	Special Revenue	Debt Service	Capital Projects	Enterprise	Internal Service	
LIABILITIES AND FUND EQUITY							
Payables							
Accounts	\$ 1,068,043	\$ 5,066,001	\$ -	\$ 29,077	\$ 5,394,718	\$ 307,631	\$ 22,903
Intergovernmental	107,667	4,389,593	-	-	98,886	-	530,654
Advances	-	-	-	-	-	-	-
Undistributed current and delinquent taxes	-	-	-	-	-	-	928,322
Trust deposits	-	-	-	-	-	-	9,877,271
Accrued liabilities	2,201,659	1,193,050	122,208	1,273	7,750,177	3,573,654	43,239
Payable from restricted funds	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	215,352	-	-
Due to other funds	-	2,724,195	-	192,913	520,811	-	12,480
Unallocated receipts	-	-	-	-	-	-	1,064,420
Long-term advances from other funds	-	-	-	21,500	1,440,912	814,528	-
Long-term debt	-	-	-	-	20,006,372	16,280,017	-
Deferred revenue	-	660,587	6,180,000	10,353	393,398	-	-
Total liabilities	3,377,369	14,033,426	6,302,208	255,116	35,820,626	20,975,830	12,479,289
Fund equity							
Investment in general fixed assets	-	-	-	-	-	-	-
Contributions in aid of construction net of accumulated amortization	-	-	-	-	60,777,097	-	-
Retained earnings	-	-	-	-	-	-	-
Reserved	-	-	-	-	12,940,106	3,659,620	-
Unreserved	-	-	-	-	22,071,423	12,954,554	-
Fund balances (deficit)	-	-	-	-	-	-	-
Reserved for long-term advances to other funds	618,618	-	-	-	-	-	-
Reserved for long-term note receivable	-	-	-	800,000	-	-	-
Reserved for prepaid items	-	49,270	-	-	-	-	-
Reserved for inventories	-	51,926	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-
Designated for programs	4,773	1,136,548	-	1,853,130	-	-	82,197
Designated for debt service	686,099	-	3,756,300	-	-	-	-
Undesignated	4,679,010	1,343,892	-	38,968	-	-	-
Total Fund Equity and other credits	5,988,500	2,581,636	3,756,300	2,692,098	95,788,626	16,614,174	82,197
	\$ 9,365,869	\$ 16,615,062	\$ 10,058,508	\$ 2,947,214	\$ 131,609,252	\$ 37,590,004	\$ 12,561,486

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, 2000

	Account Groups		Totals (memorandum only)		Discretely Presented Component Units		Totals (memorandum only)		Totals (memorandum only)	
	General Fixed Assets	General Long-term Debt	Primary Government 2000	Road Commission 2000	Family Ind. Agency 2000	Reporting Entity 2000	Reporting Entity 2000	Reporting Entity 1999	Reporting Entity 2000	Reporting Entity 1999
ASSETS										
Cash and cash equivalents	\$ -	\$ -	\$ 31,661,077	\$ 1,963,572	\$ 54,911	\$ 33,679,560	\$ 27,160,269			
Investments			47,248,612	3,341,974		50,590,586	48,784,865			
Receivables										
Accounts			6,935,950	-	-	6,935,950	8,247,163			
Intergovernmental			8,697,813	1,899,153	112,311	10,709,277	14,817,895			
Accrued interest			2,995,710	-	-	2,995,710	2,010,091			
Current taxes			4,269,837	-	-	4,269,837	4,567,209			
Delinquent taxes			4,779,833	-	-	4,779,833	5,241,760			
Interest and penalties on delinquent taxes			1,520,252	-	-	1,520,252	1,531,279			
Special assessments			5,030,000	-	-	5,030,000	6,180,000			
Other			13,544	-	-	13,544	21,506			
Prepaid Items			49,270	176,461	-	225,731	165,982			
Prepaid expenses			445,646	-	-	445,646	772,436			
Due from other funds			3,450,399	-	-	3,450,399	5,435,650			
Inventories			79,905	1,092,519	-	1,172,424	1,041,884			
Long-term advances to other funds			2,276,940	-	-	2,276,940	2,317,943			
Long-term note receivable			1,000,000	-	-	1,000,000	1,000,000			
Property and equipment at cost, net of accumulated depreciation	45,358,555		145,651,162	5,886,308	-	151,537,470	152,345,449			
Amount available in other funds		3,756,300	3,756,300	-	-	3,756,300	3,701,025			
Amount to be provided for retirement of long-term debt			27,646,294	324,488	-	27,970,782	30,420,422			
	\$ 45,358,555	\$ 31,402,594	\$ 297,508,544	\$ 14,684,475	\$ 167,222	\$ 312,360,241	\$ 315,762,828			

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, 2000

	Account Groups		Totals (memorandum only)		Discretely Presented Component Units		Totals (memorandum only)	
	General	Long-term Debt	Primary Government 2000	Road Commission 2000	Family Ind. Agency 2000	Reporting Entity 2000	Reporting Entity 1999	
LIABILITIES AND FUND EQUITY								
Payables								
Accounts	\$ -	\$ -	\$ 11,888,373	\$ 688,760	\$ -	\$ 12,577,133	\$ 15,108,642	
Intergovernmental	-	-	5,126,800	428,509	163,000	5,718,309	4,302,216	
Advances	-	-	-	383,960	-	383,960	473,820	
Undistributed current and delinquent taxes	-	-	928,322	-	-	928,322	544,606	
Trust deposits	-	-	9,877,271	-	4,222	9,881,493	8,204,738	
Accrued liabilities	-	-	14,885,260	160,108	-	15,045,368	15,551,402	
Payable from restricted funds	-	-	-	-	-	-	-	
Accrued interest	-	-	215,352	-	-	215,352	235,118	
Due to other funds	-	-	3,450,399	-	-	3,450,399	5,435,650	
Unallocated receipts	-	-	1,064,420	-	-	1,064,420	853,229	
Long-term advances from other funds	-	-	2,276,940	-	-	2,276,940	2,317,943	
Long-term debt	-	31,402,594	67,688,983	324,488	-	68,013,471	72,706,452	
Deferred revenue	-	-	7,244,338	234,597	-	7,478,935	9,102,033	
Total liabilities	-	31,402,594	124,646,458	2,220,422	167,222	127,034,102	134,835,849	
Fund equity								
Investment in general fixed assets	45,358,555	-	45,358,555	5,886,308	-	51,244,863	50,882,765	
Contributions in aid of construction net of accumulated amortization	-	-	60,777,097	-	-	60,777,097	60,177,374	
Retained earnings	-	-	16,599,726	-	-	16,599,726	14,471,906	
Reserved	-	-	35,025,977	-	-	35,025,977	32,434,335	
Unreserved	-	-	618,618	-	-	618,618	618,618	
Fund balances (deficit)	-	-	800,000	-	-	800,000	800,000	
Reserved for long-term advances to other funds	-	-	49,270	176,461	-	225,731	165,982	
Reserved for long-term note receivable	-	-	51,926	1,092,519	-	1,144,445	1,013,995	
Reserved for prepaid items	-	-	3,076,648	548,987	-	3,625,635	4,563,812	
Reserved for inventories	-	-	4,442,399	-	-	4,442,399	4,387,124	
Unreserved	-	-	6,061,870	4,759,778	-	10,821,648	11,411,068	
Designated for programs	-	-	172,862,086	12,464,053	-	185,326,139	180,926,979	
Designated for debt service	-	-	297,508,544	14,684,475	167,222	312,360,241	315,762,828	
Undesignated	-	-	-	-	-	-	-	
Total Fund Equity and other credits	45,358,555	31,402,594	297,508,544	14,684,475	167,222	312,360,241	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, 2000

	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	2000		Family Ind. Agency	2000	Reporting Entity	1999
							Road Commission	2000				
Revenues												
Taxes	\$ 17,452,197	\$ -	\$ 1,245,031	\$ -	\$ -	\$ 18,697,228	\$ -	\$ -	\$ 18,697,228	\$ 17,818,758		
Licenses and permits	14,405	-	-	-	-	14,405	10,673	-	25,078	19,124		
Intergovernmental revenue	5,625,556	24,361,826	-	528,812	-	30,516,194	11,494,820	946,497	42,957,511	38,797,854		
Charges for services	2,168,919	-	-	-	-	2,168,919	-	-	2,168,919	2,179,967		
Administrative	5,025,346	50,281,155	-	-	-	55,306,501	2,139,777	-	57,446,278	56,300,353		
Services rendered	868,407	602,276	-	-	-	1,470,683	-	-	1,470,683	1,105,348		
Fines and forfeitures	1,033,331	407,011	243,627	114,423	3,800	1,802,192	378,295	-	2,180,487	1,785,613		
Investment income	-	-	447,530	-	-	447,530	-	-	447,530	491,422		
Rentals	-	-	1,275,000	-	-	1,275,000	-	-	1,275,000	1,275,000		
Special assessments	415,419	978,872	-	18,050	-	1,412,341	-	-	1,412,341	1,224,842		
Contributions from private sources	211,162	1,049,384	22,597	39,224	-	1,322,367	62,624	79,672	1,464,663	1,360,643		
Other	32,814,742	77,680,524	3,233,785	700,509	3,800	114,433,360	14,086,189	1,026,169	129,545,718	122,358,924		
Total revenues												
Expenditures												
Current operations												
Legislative	324,701	-	-	-	-	324,701	-	-	324,701	304,961		
Judicial	5,163,608	-	-	-	-	5,163,608	-	-	5,163,608	4,599,674		
General County government	9,950,834	4,314,962	-	-	-	14,265,796	1,035,970	-	15,301,766	13,944,184		
Public safety	7,392,064	2,276,126	-	-	-	9,668,190	-	-	9,668,190	9,270,489		
Health	439,761	68,946,052	-	-	-	69,385,813	-	-	69,385,813	66,466,528		
Welfare	172,236	6,569,268	-	-	-	6,569,268	-	-	6,569,268	6,559,399		
Culture	-	1,528,709	-	-	-	1,700,945	-	-	1,700,945	1,593,176		
Recreation	-	453,325	-	-	-	453,325	-	-	453,325	486,590		
Highways and streets	390,300	-	123,808	54,542	8,762	577,412	13,448,625	-	13,448,625	12,830,449		
Other	81,221	1,055,782	-	1,875,652	-	3,012,655	1,238,835	-	4,251,490	490,988		
Capital outlay	-	-	2,275,000	-	-	2,275,000	-	-	2,275,000	2,448,591		
Debt service	-	-	1,009,209	-	-	1,009,209	-	-	1,009,209	1,260,553		
Principal payments	-	-	3,408,017	1,930,194	8,762	114,405,922	14,687,460	1,035,970	130,129,352	127,452,071		
Interest	23,914,725	85,144,224	(174,232)	(1,229,685)	(4,962)	27,438	(601,271)	(9,801)	(583,634)	(5,093,147)		
Total expenditures												
Revenues over (under) expenditures	8,900,017	(7,463,700)	1,009,209	(1,229,685)	(4,962)	27,438	14,687,460	1,035,970	130,129,352	127,452,071		
Other financing sources (uses)	-	-	-	-	-	-	-	-	-	-		
Sales of Fixed Assets	76,827	10,967	-	-	-	87,794	-	-	87,794	1,491,197		
Bond Proceeds	-	-	-	-	-	-	-	-	-	2,680,000		
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-	13,892,870		
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-	(13,892,870)		
Operating transfers in	20,324	7,558,425	206,815	124,944	-	7,910,508	-	-	7,910,508	10,315,967		
Operating Transfer from (to) component units	(9,801)	-	-	-	-	(9,801)	-	9,801	-	-		
Operating transfers (out)	(8,670,781)	(256,347)	-	(69,663)	-	(8,996,791)	-	-	(8,996,791)	(8,841,008)		
	(8,583,431)	7,313,045	206,815	55,281	-	(1,008,290)	-	9,801	(998,489)	5,646,156		
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES												
Fund balance at beginning of year	316,586	(150,655)	32,583	(1,174,404)	(4,962)	(980,852)	(601,271)	-	(1,582,123)	553,009		
Equity transfer (to) other funds	5,671,914	2,732,291	3,701,025	3,889,194	87,159	16,081,583	7,179,016	-	23,260,599	21,356,474		
Equity transfer from other funds	-	-	-	(22,692)	-	-	-	-	-	-		
Fund balance at end of year	\$ 5,988,500	\$ 2,581,636	\$ 3,756,300	\$ 2,692,098	\$ 82,197	\$ 15,100,731	\$ 6,577,745	\$ -	\$ 21,678,476	\$ 23,260,599		

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, 2000

	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	\$ 17,393,410	\$ 17,452,197	\$ 58,787	\$ -	\$ -	\$ -	\$ 1,169,293	1,245,031	\$ 75,738
Taxes	13,645	14,405	760	-	-	-	-	-	-
Licenses and permits	5,596,422	5,625,556	29,134	26,315,011	24,361,826	(1,953,185)	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-	-
Charges for services	2,151,150	2,168,919	17,769	-	-	-	-	-	-
Administrative	4,807,347	5,025,346	217,999	51,190,648	50,281,155	(909,493)	-	-	-
Services rendered	870,700	868,407	(2,293)	539,504	602,276	62,772	-	-	-
Fines and forfeitures	1,016,156	1,033,331	17,175	289,600	407,011	117,411	208,125	243,627	35,502
Investment income	-	-	-	-	-	-	462,517	447,530	(14,987)
Rentals	-	-	-	-	-	-	1,275,000	1,275,000	-
Special assessments	411,913	415,419	3,506	941,559	978,872	37,313	-	-	-
Contributions from private sources	192,050	211,162	19,112	943,839	1,049,384	105,545	18,918	22,597	3,679
Other	32,452,793	32,814,742	361,949	80,220,161	77,680,524	(2,539,637)	3,133,853	3,233,785	99,932
Total revenues									
Expenditures									
Current operations									
Legislative	318,475	324,701	(6,226)	-	-	-	-	-	-
Judicial	5,206,118	5,163,608	42,510	-	-	-	-	-	-
General County government	10,131,089	9,950,834	180,255	4,901,724	4,314,962	586,762	-	-	-
Public safety	7,478,878	7,392,064	86,814	2,468,552	2,276,126	192,426	-	-	-
Health	576,951	439,761	137,190	68,593,673	68,946,052	(352,379)	-	-	-
Welfare	-	-	-	8,355,423	6,569,268	1,786,155	-	-	-
Culture	176,143	172,236	3,907	1,540,824	1,528,709	12,115	-	-	-
Recreation	-	-	-	473,622	453,325	20,297	-	-	-
Other	483,389	390,300	93,089	-	-	-	123,139	123,808	(669)
Capital outlay	77,605	81,221	(3,616)	1,615,236	1,055,782	559,454	-	-	-
Debt service	-	-	-	-	-	-	2,275,000	2,275,000	-
Principal payments	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Total expenditures	24,448,648	23,914,725	533,923	87,949,054	85,144,224	2,804,830	1,009,237	1,009,209	28
Revenues over (under) expenditures	8,004,145	8,900,017	895,872	(7,728,893)	(7,463,700)	265,193	3,407,376	3,408,017	(641)
Other financing sources (uses)									
Sale of Fixed Assets	76,827	76,827	-	-	10,967	10,967	-	-	-
Proceeds of refunding bonds	-	-	-	-	-	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-	-	-	-	-	-
Operating transfers in	-	20,324	20,324	7,829,765	7,558,425	(271,340)	201,191	206,815	5,624
Operating Transfer from (to) component units	(10,822)	(9,801)	1,021	-	-	-	-	-	-
Operating transfers (out)	(8,950,860)	(8,670,781)	280,079	(20,324)	(256,347)	(236,023)	-	-	-
	(8,884,855)	(8,583,431)	281,100	7,809,441	7,313,045	(496,396)	201,191	206,815	5,624
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(880,710)	316,586	1,197,296	80,548	(150,655)	(231,203)	(72,332)	32,583	104,915
Fund balance at beginning of year	5,671,914	5,671,914	-	2,732,291	2,732,291	-	3,701,025	3,701,025	-
Equity transfer (to) other funds	-	-	-	-	-	-	-	-	-
Equity transfer from other funds	880,710	-	(880,710)	-	-	-	-	22,692	(22,692)
Fund balance at end of year	\$ 5,671,914	\$ 5,988,500	\$ 316,586	\$ 2,812,839	\$ 2,581,636	\$ (231,203)	\$ 3,628,693	\$ 3,756,300	\$ 82,223

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, 2000

	Proprietary Fund Types		Totals (memorandum only)	
	Enterprise Funds	Internal Service Funds	2000	1999
Operating revenues				
Charges for services	\$ 14,396,535	\$ -	\$ 14,396,535	\$ 14,357,534
Farm sales	1,278,257	-	1,278,257	774,576
Interest and penalties on delinquent taxes	-	1,830,600	1,830,600	1,810,164
Intragovernmental revenues	-	10,472,877	10,472,877	10,898,340
Federal	-	-	-	18,750
State	-	-	-	918,723
Other	-	1,087,790	1,087,790	1,816,000
	<u>15,674,792</u>	<u>13,391,267</u>	<u>29,066,059</u>	<u>30,594,087</u>
Operating expenses				
Salaries and fringe benefits	5,283,790	1,244,548	6,528,338	6,029,759
Supplies and other operating expenses	9,221,127	1,382,901	10,604,028	12,419,387
Insurance benefits and claims	-	4,514,149	4,514,149	474,002
Insurance premiums	-	3,836,687	3,836,687	7,415,741
Interest expense	-	845,807	845,807	866,787
Depreciation and amortization	4,442,779	681,686	5,124,465	4,852,426
	<u>18,947,696</u>	<u>12,505,778</u>	<u>31,453,474</u>	<u>32,058,102</u>
	<u>(3,272,904)</u>	<u>885,489</u>	<u>(2,387,415)</u>	<u>(1,464,015)</u>
Operating income (loss)				
Non Operating revenues (expenses)				
Operating subsidies	1,712,089	-	1,712,089	1,725,287
Interest income	1,672,071	855,070	2,527,141	2,011,408
Interest expense	(1,245,415)	-	(1,245,415)	(1,340,447)
Other - net	326,628	-	326,628	734,470
	<u>2,465,373</u>	<u>855,070</u>	<u>3,320,443</u>	<u>3,130,718</u>
	<u>(807,531)</u>	<u>1,740,559</u>	<u>933,028</u>	<u>1,666,703</u>
Income before operating transfers				
Operating transfers in	1,153,113	-	1,153,113	1,472,093
Operating transfers (out)	(70,792)	(358,289)	(429,081)	(3,047,739)
	<u>1,082,321</u>	<u>(358,289)</u>	<u>724,032</u>	<u>(1,575,646)</u>
NET INCOME	274,790	1,382,270	1,657,060	91,057
Transfer of depreciation and amortization to contributions in aid of construction				
Net income transferred to retained earnings	3,062,402	-	3,062,402	3,146,006
	3,337,192	1,382,270	4,719,462	3,237,063
Retained earnings at beginning of year	31,674,337	15,231,904	46,906,241	45,020,294
Equity Transfer (to) other funds	-	-	-	(1,351,116)
Retained earnings at end of year	<u>\$ 35,011,529</u>	<u>\$ 16,614,174</u>	<u>\$ 51,625,703</u>	<u>\$ 46,906,241</u>

County of Muskegon
All Proprietary Fund Types
COMBINED STATEMENT OF CASH FLOWS
For the Year ended September 30, 2000

	Proprietary Fund Types		Internal Service Funds	Totals (memorandum only)	
	Enterprise Funds	2000		2000	1999
CASH FLOW FROM OPERATIONS					
Operating income (loss)	(\$ 3,272,904)	\$ 885,489		(2,387,415)	(\$ 1,464,015)
Adjustments to reconcile operating income (loss) to net cash provided by operations:					
Depreciation expense	4,433,778	681,686		5,115,464	4,852,426
(Increase) decrease in accounts receivable	869,025	(40,141)		828,884	(1,475,510)
Decrease in intergovernmental receivable	395,940	-		395,940	675,926
Increase in advances payable	(208,081)	-		(208,081)	20,646
Increase (decrease) in deferred revenue	(178,363)	-		(178,363)	(173,504)
(Increase) decrease in inventory	(90)	-		(90)	(2,666)
Increase (decrease) in accounts payable	394,111	(251,372)		142,739	2,002,871
Other Income	432,975	-		432,975	883,398
Other (Expense)	(84,049)	-		(84,049)	(109,633)
(Increase) decrease in prepaid expenses	14,286	312,504		326,790	(146,497)
Increase in due to other funds	-	-		0	564,197
(Decrease) in due from other funds	(515,713)	-		(515,713)	(384,090)
Loss on sale of fixed assets	-	17,971		17,971	52,382
Debt service revenues	-	(1,830,600)		(1,830,600)	(1,810,164)
Debt service interest expense	-	810,481		810,481	849,227
Other debt service expense	-	26,000		26,000	20,440
Increase (decrease) in accrued liabilities	(107,029)	1,274,420		1,167,391	(777,680)
Total adjustments	5,446,790	1,000,949		6,447,739	5,041,769
Net cash provided by operations	2,173,886	1,886,438		4,060,324	3,577,754
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal payments on long term debt	(1,980,000)	(18,616)		(1,998,616)	(2,037,673)
Interest expense and agent fees	(1,270,801)	-		(1,270,801)	(1,368,575)
Purchase of fixed assets	(2,203,099)	(878,132)		(3,081,231)	(980,840)
Construction in progress	(900,201)	-		(900,201)	(2,896,515)
Sale of fixed assets	18,385	-		18,385	584,207
Capital contributions and grants	3,662,125	-		3,662,125	2,834,455
Net cash used for capital and related financing activities	(\$ 2,673,591)	(\$ 896,748)		(\$ 3,570,339)	(\$ 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, 2000

	Proprietary Fund Types		Totals (memorandum only)
	Enterprise Funds	Internal Funds	
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES			
Intragovernmental loans	\$ 7,867	\$ -	\$ 7,867
Advances to other funds	-	16,568	16,568
Advances from other funds	-	(24,435)	(24,435)
Operating subsidies	2,020,951	-	2,020,951
Operating transfers out	(70,792)	(358,289)	(429,081)
Operating transfers in	1,153,113	-	1,153,113
Equity transfers to other funds	-	(2,165,695)	(2,165,695)
Equity transfers from other funds	-	2,165,695	2,165,695
Increase in closure costs	(992,720)	-	(992,720)
Bond payments	-	(9,550,000)	(9,550,000)
Bond proceeds	-	9,250,000	9,250,000
Interest and agent fees expenses	-	991,105	991,105
Tax collections	-	14,607,120	14,607,120
Delinquent tax payments to municipalities	-	(13,836,794)	(13,836,794)
Net cash provided by noncapital financing activities	<u>2,118,419</u>	<u>1,095,275</u>	<u>3,213,694</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Interest received from investment pool	1,471,577	783,756	2,255,333
Net cash provided by investing activities	<u>1,471,577</u>	<u>783,756</u>	<u>2,255,333</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>3,090,291</u>	<u>2,868,721</u>	<u>5,959,012</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>25,919,439</u>	<u>18,371,169</u>	<u>44,290,608</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 29,009,730</u>	<u>\$ 21,239,890</u>	<u>\$ 50,249,620</u>
	<u>2000</u>	<u>1999</u>	<u>2000</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, 2000

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, 2000

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 (revenues and other financing sources) and decreases (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 (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund-type operating statements present increases (revenues) and decreases (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 (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, 2000

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 \$5,307,594 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, medical 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:

Special Revenue

Emergency Services (1190)	\$ 20,000
Friend of the Court (2150)	103,282

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2000

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

Special Revenue - continued

Parks Development (2080 & 2411)	\$ 71,716
Brookhaven Medical Care (2900)	6,774
Veterans Trust (2940)	5,252
Accommodations Tax (2300)	87,511
Michigan Enforcement Team (WMET) (2670)	5,856
TNT Drug (2671)	142,058
Prosecutor Drug Fund (2672)	32,242
Library (2710)	52,728
EDC Loan Revolving (2860)	517,908
Cherry Hill Loan (2871)	38,332
Rambusch-Fuchs CDBG Grant (2873)	3,549
Remonumentation Program (2890)	2,245
Victim Restitution (2980)	23,983
Health Department (2210)	51,139
Community Corrections (2640)	1,412
Mental Health Buildings (2970)	71,757
	<u>\$ 1,237,744</u>

Debt Service

Designated for debt service	\$ 3,756,300
	<u>\$ 3,756,300</u>

Capital Projects

Capital improvements designated for Fruitport Township Sewer Project (4615)	\$ 478,874
Capital improvements designated for Heritage Landing (4180)	8,532
Capital improvements designated for drain projects (8010)	251,227
Future capital projects (4930)	1,114,497
	<u>\$ 1,853,130</u>

Enterprise

Reserved for cell closure (5710)	\$ 8,793,898
Reserved for debt service (5920)	4,146,208
	<u>\$12,940,106</u>

Internal Service

Reserved for equipment purchases (6660)	<u>\$ 3,659,620</u>
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Trust and Agency

Designated for perpetual care	
Cemetery Trust Endowment (7110)	\$ 32,125
Medical Care Facility Endowment (7150)	50,072
	<u>\$ 82,197</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, 2000, the status of contributions in aid of construction is as follows:

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2000

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	\$ 9,924,018	\$ 2,660,944
Current year contributions	787,309	1,179,816
(Retirements) - transfers - net	-	-
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(515,299)</u>	<u>(352,615)</u>
Contributions in aid of construction at end of year	<u>\$ 10,196,028</u>	<u>\$ 3,488,145</u>
	Muskegon County Wastewater Management System (5920)	Total 2000
Contributions in aid of construction at beginning of year	\$ 47,592,412	\$ 60,177,374
Current year contributions	1,695,000	3,662,125
(Retirements) - transfers - net	-	-
Depreciation and amortization of fixed assets acquired through contributions in aid of construction	<u>(2,194,488)</u>	<u>(3,062,402)</u>
Contributions in aid of construction at end of year	<u>\$ 47,092,924</u>	<u>\$ 60,777,097</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, 2000

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 and there is a potential financial burden on the county. 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) Reclassifications

Certain items in the 1999 financial information have been reclassified to conform to the 2000 presentation.

m) Indirect Cost Rate

Administrative costs are recorded in the general fund as indirect costs in the county's accounting system and allocated to the various funds based upon a negotiated indirect cost plan. Indirect costs are defined by Office of Management and Budget (OMB) Circular A-87 as costs "(a) incurred for a common or joint purpose benefitting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted without effort disproportionate to the results achieved". The indirect cost rate used by the county is based on prior cost experience, documented by a cost allocation plan, (published March 2000), 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 2000, the county's indirect cost rate was 11.9440% 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, 2000

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 on or about 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, 2000, investments consisted of the following:

	<u>Treasury Notes</u>	<u>Investment Funds</u>	<u>Commercial Paper</u>	<u>Total</u>
Pooled Investments	<u>\$30,549,937</u>	<u>\$5,459,518</u>	<u>\$16,698,675</u>	<u>\$52,708,130</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 \$31,599,751 and the bank balance was \$30,665,259. Of the balances, \$400,000 was covered by federal depository insurance in the County's name. The remaining \$30,265,259 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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. The regulatory oversight for the municipal sweep account and the government investment account pools is the investment statute for the State of Michigan.

	Category 1	Category 2	Category 3	Amount
	_____	_____	_____	_____
U.S. Treasury Notes	\$30,549,937	\$ -	\$ -	\$30,549,937
Commercial Paper	<u>16,698,675</u>	-	-	<u>16,698,675</u>
	<u>\$47,248,612</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$47,248,612</u>
Municipal Sweep Account (stated at fair value)				5,171,000
Government Investment Account (stated at fair value)				<u>288,518</u>
Total Investments				<u>\$ 52,708,130</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, 2000 are summarized as follows:

	Proprietary Funds	General Fixed Asset Account Group	Total
	_____	_____	_____
In-Service			
Land	\$ 11,795,248	\$ 2,250,514	\$ 14,045,762
Land Improvements	15,868,956	2,324,427	18,193,383
Lagoons	9,517,671	-	9,517,671
Buildings & Improvements	19,534,149	33,351,300	52,885,449
Machinery & Equipment	19,055,772	7,432,314	26,488,086
Wastewater collection and distribution system	66,970,009	-	66,970,009
Capitalized interest and engineering	<u>\$ 7,381,808</u>	-	<u>7,381,808</u>
	150,123,613	45,358,555	195,482,168
Less accumulated depreciation	<u>(58,729,734)</u>	-	<u>(58,729,734)</u>
	91,393,879	45,358,555	136,752,434
Construction in progress	<u>8,898,728</u>	-	<u>8,898,728</u>
	<u>\$ 100,292,607</u>	<u>\$45,358,555</u>	<u>\$ 145,651,162</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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, 2000:

	Balance October 1, 1999	Additions and Adjustments	Retirements and Adjustments	Balance September 30, 2000
Land	\$ 2,282,514	\$ -	\$ 32,000	\$ 2,250,514
Land Improvements	2,299,289	25,138	-	2,324,427
Buildings and improvements	33,991,275	195,486	835,461	33,351,300
Equipment	6,789,628	1,197,582	554,896	7,432,314
Construction in progress	-	-	-	-
	<u>\$ 45,362,706</u>	<u>\$1,418,206</u>	<u>\$1,422,357</u>	<u>\$ 45,358,555</u>

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

Legislative	\$ -
Judicial	1,146,290
General County Government	16,197,155
Public Safety	6,114,972
Health	11,741,953
Welfare	5,206,238
Culture	1,403,802
Recreation	3,548,145
	<u>\$45,358,555</u>

NOTE 6 - LONG-TERM DEBT

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

	Balance October 1, 1999	Balance Borrowings (payments)	September 30, 2000
<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)	\$ 600,000	\$(100,000)	\$ 500,000
Egelston Township Extension Bonds - payable in annual installments of \$125,000 in 2000 with interest at 5%. (8832)	125,000	(125,000)	-
Muskegon Township Extension Bonds - payable in annual installments of \$600,000 to 2002 with interest from 5% to 6.25% (8833)	1,800,000	(600,000)	1,200,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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 6.30% to 6.4% (8834)	\$750,000	(\$150,000)	\$ 600,000
Muskegon County Water Supply System No. 1 Bonds - payable in annual installments of \$300,000 to 2003 with interest of 5.0% (8711)	1,500,000	(300,000)	1,200,000
Northside Water Project Bonds - payable in increasing annual installments ranging from \$30,000 in 2000 to \$40,000 in 2021 with interest at 5% (8719)	810,000	(30,000)	780,000
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)	2,150,000	(325,000)	1,825,000
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)	14,000,000	(45,000)	13,955,000

Other Debt

Muskegon County Building Authority - Convention Center (Refunded) - payable in increasing annual installments of \$250,000 to 2003 with interest from 5.8% to 6.2% (3100)	1,000,000	(250,000)	750,000
Muskegon County Mental Health Center Bonds (refunded) - payable in increasing annual installments ranging from \$230,000 in 2000 to \$200,000 in 2005 with interest from 3.9% to 4.25% (3141)	1,340,000	(230,000)	1,110,000
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 \$120,000 in 2000 to \$140,000 in 2007 with interest from 3.9% to 4.35% (3143)	1,090,000	(120,000)	970,000
Sick leave and annual time payable as used or upon retirement or termination. (See Note 1(e) for limitations on payoff) (1010)	<u>5,429,973</u>	(2,969,181) <u>2,846,802</u>	<u>5,307,594</u>
Total General Long-Term Debt Account Group	<u>\$ 33,799,973</u>	<u>(\$ 2,397,379)</u>	<u>\$31,402,594</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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 \$1,570,000 in 2000 to \$1,650,000 in 2005 with interest from 4.7% to 5.7% (3914)	\$ 9,925,000	(\$1,570,000)	\$ 8,355,000
1992 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$125,000 in 2000 to \$200,000 in 2008 with interest from 5.50% to 6.4% (3913)	1,575,000	(125,000)	1,450,000
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
Muskegon County Building Authority (County Fairgrounds Refunding) payable in increasing annual installments to \$185,000 in 2009 with interest from 5.75% to 6.25% (5083)	1,885,000	(185,000)	1,700,000
Muskegon County Airport Terminal - payable in increasing annual installments ranging from \$100,000 in 2000 to \$280,000 in 2013 with interest from 4.75% to 5.625% (5810)	2,595,000	(100,000)	2,495,000
Ten year promissory note payable for building improvements at 6% interest payable in annual installments of \$6,372 including interest through 2000 (5810)	<u>6,372</u>	<u>-</u>	<u>6,372</u>
Total Enterprise Funds	<u>\$21,986,372</u>	<u>(\$1,980,000)</u>	<u>\$20,006,372</u>

Internal Service Funds

Land contract payable in monthly installments of \$3,033.20 including interest at 8% until August 2009 (6660)	248,633	(18,616)	230,017
General Obligation Tax Notes			
1999-payable in annual installments of \$6,00,000 2001 and \$3,250,000 in 2002, including interest at 7.45% (6199)	-	9,250,000	9,250,000
1998- payable in annual installments of \$3,500,000 in 2000, and \$1,500,000 in 2001 with interest ranging from 5.875% to 6.10% (6198)	9,250,000	(4,250,000)	5,000,000
1997- payable in annual installment of \$1,800,000 in 2001 with interest of 6.10% (6197)	5,400,000	(3,600,000)	1,800,000
1996 - payable in annual installment of \$1,700,000 in 2000, with interest of 7.35% (6196)	<u>1,700,000</u>	<u>(1,700,000)</u>	<u>-</u>
Total Internal Service Funds	<u>\$16,598,633</u>	<u>(\$ 318,616)</u>	<u>\$ 16,280,017</u>
Total Long-Term Debt (including current maturities of proprietary fund types long-term debt)	<u>\$ 72,384,978</u>	<u>(\$4,695,995)</u>	<u>\$ 67,688,983</u>

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

NOTE 6 - LONG-TERM DEBT - Continued

The total requirement for payment of principal and interest amount to \$67,688,983 and \$17,795,353, respectively, at September 30, 2000 as follows:

	Enterprise Funds	Internal Service Funds	Long-Term Debt Account Group
2000	\$ 57,742	\$ 7,342,785	\$ 5,950,676
2001-2005	15,178,129	9,966,492	13,841,510
2006-2010	9,709,049	142,558	9,560,565
2011-2015	886,125	-	9,746,089
2016-2020	-	-	3,061,616
2021	-	-	41,000
	<u>\$25,831,045</u>	<u>\$17,451,835</u>	<u>\$42,201,456</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 (\$21,695,598 at September 30, 2000) 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, 2000

Year	Total Water	Total Sewer	Total General Obligation	Total Delinquent Tax	Totals	Principal Due Every Five Years
2000	\$	\$	\$	\$9,250,000	\$ 9,250,000	
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	32,490,000
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>\$1,980,000</u>	<u>\$20,785,000</u>	<u>\$23,330,000</u>	<u>\$16,050,000</u>	<u>\$ 62,145,000</u>	<u>\$ 62,145,000</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2000

NOTE 6 - LONG -TERM DEBT-Continued

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

Debt Service Funds	<u>\$3,756,300</u>
Designated for Debt Service	

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 2000, the County's annual pension cost of \$2,964,000 was equal to the County's required and actual contribution. The required contribution was determined as part of the December 31, 1998 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 4.5-8.66% 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 actuarial accrued liability has been overfunded for the past three years. Any future unfunded liability would be amortized over the next 30 years. The amortization period is open.

Three Year Trend Information
(Dollar Amounts in Thousands)

<u>Ending</u>	<u>Pension Cost (APC)</u>	<u>of APC Contributed</u>	<u>Obligation</u>
12/31/98	\$ 2,125	100%	\$ -
12/31/99	2,600	100%	-
12/31/00	2,964	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)
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) %
1999	104,386,840	92,130,520	113 %	(12,256,320)	35,994,584	(34) %

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2000

NOTE 8 - OVERVIEW TOTAL COLUMNS

Included in the combined financial statements are total columns captioned "memorandum only" to indicate that they are presented for informational purposes only. In accordance with generally accepted accounting principles for municipal governments, adjustments to eliminate interfund transactions have not been recorded in arriving at such amounts and therefore, the memorandum totals are not intended to fairly present the financial position and results of operations of the County of Muskegon, taken as a whole. Additionally, the amounts shown for 2000 in the "memorandum only" columns are included only to provide a basis for comparison with 1999 amounts and are not intended to present all information necessary for a fair presentation of financial position and results of operations in accordance with generally accepted accounting principles.

NOTE 9 - SEGMENT INFORMATION FOR ENTERPRISE FUNDS

The County maintains seven enterprise funds which provide various services. Segment information for the year ended September 30, 2000 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	\$ -	\$1,932,086	\$442,743	\$ 1,049,963
Depreciation and amortization	65,586	144,160	18,112	736,468
Operating income (loss)	(165,530)	1,070,832	109,616	(1,090,676)
Operating subsidies	-	-	-	22,609
Operating transfers	336,462	-	-	816,651
Net income (loss)	222,200	1,612,101	312,991	(326,827)
Current capital contributions	-	-	-	787,309
Property additions	6,982	17,786	10,833	677,019
Property deletions (transfers)	-	-	-	-
Total non-current liabilities	1,520,000	5,064,000	1,601,680	3,830,912
Net working capital	765,267	12,502,118	3,820,627	(603,312)
Total assets	2,936,516	13,954,420	4,055,029	16,270,440
Total equity	1,188,425	8,793,898	2,046,967	11,660,316

	<u>Muskegon Area Transit System</u>	<u>Northside Water</u>	<u>Wastewater Management System</u>	<u>Total</u>
Operating revenues	\$ 273,508	\$424,888	\$11,551,604	\$15,674,792
Depreciation and amortization	361,526	-	3,116,927	4,442,779
Operating income (loss)	(1,975,793)	157,766	(1,379,119)	(3,272,904)
Operating subsidies	1,689,480	-	-	1,712,089
Operating transfers	-	(70,792)	-	1,082,321
Net income (loss)	(273,361)	243,239	(1,515,553)	274,790
Current capital contributions	1,179,816	-	1,695,000	3,662,125
Property additions	1,338,477	-	1,052,203	3,103,300
Property deletions (transfers)	-	-	(18,385)	(18,385)
Total non-current liabilities	-	-	14,140,000	26,156,592
Net working capital	321,367	1,444,320	7,323,374	25,573,761
Total assets	4,450,263	1,477,730	88,464,854	131,609,252
Total equity	3,963,728	1,444,320	66,690,972	95,788,626

NOTE 10 - LEASES

The County leases certain office space and equipment under operating leases, which expire on various dates through 2000, with aggregate minimum monthly rentals of \$4,087. Rental expense under operating leases was \$603,076 for the year ended September 30, 2000.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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>\$3,450,399</u>	Co-Op Reimb. Pros. (1150)	\$144,594
		Marine Safety (1200)	170,323
		Sheriff Road Patrol (1210)	45,557
		School Liaison (1230)	15,271
		Family Court (2140)	25,626
		Friend of the Court (2150)	126,245
		Parks Development (2411)	7,183
		Community Corrections (2640)	94,049
		Project Cornerstone (2650)	10,778
		Wagner-Peyser (2731)	90,063
		Jobs Training Partnership Act (2740)	54,023
		JTPA (2741)	7,976
		Dislocated Workers (2745)	5,790
		Displaced Homemaker (2746)	10,760
		Economic Development Job Training (2750)	34,962
		Welfare to Work (2758)	748,515
		Food Stamp Program (2759)	6,202
		WIA Admin Pool (2760)	34,014
		Strategic Planning (2765)	9,825
		WTW Youth Program (2770)	100,072
		Crime Victim's Rights (2800)	27,145
		Juvenile Accountability Incentive BG (2831)	8,423
		Brookhaven Medical Care Facility (2900)	653,610
		Child Care Facility (2920)	280,398
		Veterans Trust (2940)	7,168
		Older Workers Program (2994)	5,623
		Wickham Drive Expansion (4200)	189,279
		Fruitport/Norton Sh Reg Water II Const (4698)	3,634
		Muskegon County Airport (5810)	450,390
		Muskegon County Wastewater System (5920)	70,421
		Central Dispatch (7708)	<u>12,480</u>
			<u>\$3,450,399</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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)	\$ 20,324	\$8,670,781
Co-Op Reimb.-Pros. (1150)	36,736	
Emergency Services (1190)	128,332	
Marine Safety (1200)	50,842	
School Liaison (1230)	1,258	
Township Patrols (1240)	76,536	
Parks (2080)	40,000	
Family Court (2140)	36,446	
Friend of the Court (2150)	1,222,669	
Accommodations Tax (2300)		136,023
Health Department (2210)	1,698,766	
Community Mental Health (2220)	260,439	
Managed Care (2222)	108,175	
Community Corrections (2640)	228,536	
Project Cornerstone (2650)	18,916	
Law Library (2610)	24,577	
WMET Drug (2670)		20,324
Library (2710)	551,143	
Howmet CDBG (2754)	100,000	
Crime Victims' Rights (2800)	19,565	
Children's Justice Act (2810)	5,281	
Juvenile Accountability Incentive BG (2831)	9,433	
EDC Loan Revolving (2860)		100,000
Remonumentation Program (2890)	7,000	
Brookhaven Medical Care Facility (2900)	786,345	
Child Care Facility (2920)	2,147,135	
Muskegon County EDC (2960)	295	
Convention Center Debt (3100)	136,023	
Heritage Landing (4180)	61,081	
Public Improvement (4930)		69,663
Jail Expansion (4950)	21,826	
Fairgrounds Operations (5083)	336,462	
Muskegon County Airport (5810)	816,651	
Muskegon Co. Airport Contributed Capital (5810)	292,588	
Northside Water O & M (5910)		70,792
Delinquent Tax Revolving (6196)		358,289
Department of Veterans Affairs (7940)	69,663	
Drain Project (8010)	42,037	
Northside Water System (8719)	70,792	
	<u>\$ 9,425,872</u>	<u>\$9,425,872</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS -CONTINUED

September 30, 2000

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)		
Board of Commissioners	\$318,475	\$ 324,701
District Court	2,455,645	2,473,592
Cobo Hall Tax	109,102	112,581
Probate Court	56,485	579,709
Grand Jury	-	39
Circuit Court Records	249,688	267,553
Equalization	1,189,803	1,225,707
Training Center	62,324	66,529
Stark Hall	30,115	52,751
E-911	630,000	637,452
Treasurer	529,059	531,530
Building Security	77,312	82,895
Heritage Landing	111,361	160,858
Gypsy Moth Program	369,029	369,203
Equipment Pool	23,024	26,282
DPW	96,521	108,399
Health	350,595	408,101
Township Patrols (1240)	160,414	170,042
Health Department (2210)	7,005,368	7,286,908
Managed Care (2222)	18,516,193	18,938,468
Project Cornerstone (2650)	74,830	75,039
TAA/NAFTA (2733)	300,000	335,524
WTW (2758)	1,169,850	1,635,492
Crime Victim's Rights (2800)	126,046	126,331
Juvenile Violence Reporting System (2830)	-	6,627
Juvenile Accountability Incentive Block Grant (2831)	67,528	73,642
EDC Revolving Loan (2860)	52,885	148,899
Cherry Hill Loan (2871)	123	358

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, 2000

NOTE 11 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES-Continued

d) Individual fund advances to and from other funds. Such balances at September 30, 2000 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)	217,410	
Muskegon County Airport (5810)		\$1,440,912
Drain Revolving (6010)		21,500
Central Stores (6330)		30,000
Equipment Revolving (6660)		784,528
Insurance (6770)	<u>1,440,912</u>	
	<u>\$2,276,940</u>	<u>\$2,276,940</u>

e) Overall reconciliation of operating transfers

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
Primary Government	\$ 7,910,508	\$8,996,791
Primary Government to Discretely Presented Units		9,801
Veterans Affairs from Capital Projects	69,663	
Proprietary Fund Types	1,153,113	70,792
Airport Contributed Capital	292,588	
Internal Service Funds		358,289
Discretely Presented Units	<u>9,801</u>	
	<u>\$ 9,435,673</u>	<u>\$9,435,673</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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 405 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 \$1,045,503 were recognized for post-retirement health care. The amount of net assets available in the trust fund for future benefit payments was \$9,454,525 as of September 30, 2000.

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, \$50,000 for each property damage claim and the County is partially self-insured for medical costs with a lifetime maximum exposure of \$1 million per participant. 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, 2000 was \$5,239,301. The claim's liability of \$3,197,933 reported in the fund at September 30, 2000, 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 2000 and 1999 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>
2000	\$2,295,495	\$5,416,587	(\$4,514,149)	\$3,197,933
1999	2,863,129	(220,385)	(347,249)	2,295,495

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2000

NOTE 15 - CLOSURE AND POST-CLOSURE 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 post-closure 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 \$6.7 million reported as landfill closure and post-closure care liability at September 30, 2000 represents the cumulative amount reported to date based on the use of 60 percent of the estimated capacity of the landfills. The remaining life of the landfill is estimated to be 14 years. The County will recognize the remaining estimated cost of closure and post-closure care of the total \$8.5 million as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and post-closure care in 2000. 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 post-closure care. The County is in compliance with these requirements at September 30, 2000. 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 post-closure 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 - PRIOR YEAR'S DEBT DEFEASANCE

In prior years, the County has defeased various bond issues by creating separate irrevocable trust funds. New debt has been issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's General Long-Term debt Account Group. As of September 30, 2000, the amount of defeased debt outstanding but removed from the General Long Term Debt Account Group amounted to \$13,350,000.

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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

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 \$5,305,546 and the bank balance was \$5,304,847. Of the bank balance, \$200,000 was covered by federal depository insurance and \$5,104,847 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	\$ -	\$ 263,190	\$ 363,190	\$ 363,889
Time deposits	100,000	-	4,841,657	4,941,657	4,941,657
	<u>\$200,000</u>	<u>\$ -</u>	<u>5,104,847</u>	<u>5,304,847</u>	<u>\$ 5,305,546</u>

c) FIXED ASSETS

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

	Balance October 1, 1999	Additions	Retirements	Balance September 30, 2000
Land and improvements	\$ 1,036,986	\$ -	\$ -	\$ 1,036,986
Buildings	4,727,594	539,120	4,395	5,262,319
Yard and storage equipment	208,046	-	-	208,046
Road equipment	7,124,382	655,250	359,057	7,420,575
Shop equipment	302,417	5,050	14,582	292,885
Office equipment	457,504	22,083	41,610	437,977
Engineering equipment	<u>221,243</u>	<u>17,332</u>	<u>7,359</u>	<u>231,216</u>
Total General Fixed Assets	14,078,172	1,238,835	427,003	14,890,004
Accumulated Depreciation				
Buildings	1,946,428	224,705	1,481	2,169,652
Yard and storage equipment	242,558	7,206	54,996	194,768
Road equipment	5,690,090	606,573	364,958	5,931,705
Shop equipment	243,778	19,110	7,403	255,485
Office equipment	286,148	37,027	30,299	292,876
Engineering equipment	<u>149,111</u>	<u>15,170</u>	<u>5,071</u>	<u>159,210</u>
Total accumulated depreciation	<u>8,558,113</u>	<u>909,791</u>	<u>464,208</u>	<u>9,003,696</u>
Net General Fixed Assets	<u>\$ 5,520,059</u>	<u>\$ 329,044</u>	<u>(\$ 37,205)</u>	<u>\$ 5,886,308</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2000

NOTE 17- DISCRETE ENTITY NOTES - Continued

d) LONG-TERM DEBT

Long-term debt consisted of the following as of September 30, 2000:

Long-Term Compensated Absences \$324,488

A summary of long-term compensated absences transactions for the year ended September 30, 2000 follows:

	Long-Term Compensated Absences
Balance at beginning of year	\$ 321,474
Additions	3,014
Repayments	-
<u>Balance at end of year</u>	<u>\$324,488</u>

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, 2000

	2000		Variance favorable (unfavorable)
	Budget	Actual	
Legislative			
Personal services	\$ 239,325	\$ 250,558	(\$ 11,233)
Supplies	7,650	4,933	2,717
Other services and charges	71,500	69,210	2,290
Capital outlay	-	-	-
	<u>318,475</u>	<u>324,701</u>	<u>(6,226)</u>
Judicial			
Personal services	3,504,650	3,519,232	(14,582)
Supplies	179,036	169,618	9,418
Other services and charges	1,522,432	1,474,758	47,674
Capital outlay	13,415	37,680	(24,265)
	<u>5,219,533</u>	<u>5,201,288</u>	<u>18,245</u>
General government			
Personal services	6,042,798	5,960,044	82,754
Supplies	486,728	470,703	16,025
Other services and charges	3,601,563	3,520,087	81,476
Capital outlay	57,815	36,855	20,960
	<u>10,188,904</u>	<u>9,987,689</u>	<u>201,215</u>
Public safety			
Personal services	5,966,728	5,968,103	(1,375)
Supplies	253,798	232,395	21,403
Other services and charges	1,258,352	1,191,566	66,786
Capital outlay	6,375	6,686	(311)
	<u>7,485,253</u>	<u>7,398,750</u>	<u>86,503</u>
Health			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	576,951	439,761	137,190
Capital outlay	-	-	-
	<u>\$ 576,951</u>	<u>\$ 439,761</u>	<u>\$ 137,190</u>

County of Muskegon
General Fund

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

For the Year ended September 30, 2000

	<u>2000</u>		Variance favorable (unfavorable)
	<u>Budget</u>	<u>Actual</u>	
Welfare			
Personal services	\$ -	\$ -	\$ -
Supplies	-	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Culture			
Personal services	80,031	80,594	(563)
Supplies	14,985	14,108	877
Other services and charges	81,127	77,534	3,593
Capital outlay	-	-	-
	<u>176,143</u>	<u>172,236</u>	<u>3,907</u>
Recreation			
Personal services	-	-	-
Supplies	-	-	-
Other services and charges	-	-	-
Capital outlay	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>
Other			
Personal services	14,980	8,049	6,931
Supplies	-	20	(20)
Other services and charges	468,409	382,231	86,178
Capital outlay	-	-	-
	<u>483,389</u>	<u>390,300</u>	<u>93,089</u>
	<u>\$ 24,448,648</u>	<u>\$ 23,914,725</u>	<u>\$ 533,923</u>

COUNTY OF MUSKEGON
General Fund

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

for the Year ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>
Board of Commissioners	\$ 318,475	\$ 324,701	(\$ 6,226)
Circuit Court	1,074,686	1,031,247	43,439
District Court	2,455,645	2,473,592	(17,947)
Cobo Hall Tax	109,102	112,581	(3,479)
Jury Commission	46,644	44,412	2,232
Probate Court	568,485	579,709	(11,224)
Juvenile Court	52,694	76,031	(23,337)
State Probation	34,611	34,033	578
Diversions Program	42,199	42,152	47
Grand Jury	0	39	(39)
Public Defender	835,467	807,492	27,975
Administration	713,258	618,228	95,030
Elections	134,550	126,069	8,481
Accounting	422,994	420,601	2,393
Corporate Counsel	135,000	114,209	20,791
Clerk	295,052	276,248	18,804
Circuit Court Records	249,688	267,553	(17,865)
Equalization	1,189,803	1,225,707	(35,904)
Personnel	405,977	396,612	9,365
Prosecutor	1,314,308	1,312,650	1,658
Purchasing	195,049	193,603	1,446
Register of Deeds	372,729	358,024	14,705
Johnny O. Harris Bldg	3,929	0	3,929
Training Center	62,324	66,529	(4,205)
Stark Hall	30,115	52,751	(22,636)
E-911 Funds	630,000	637,452	(7,452)

COUNTY OF MUSKEGON
General Fund

SCHEDULE OF EXPENDITURES, COMPARED TO BUDGET (GAAP BASIS) - by Department
continued
for the Year ended September 30, 2000

	<u>Budget</u>	<u>Actual</u>	Variance favorable (unfavorable)
Treasurer	\$ 529,059	\$ 531,530	(\$ 2,471)
Shady Grove Cemetery	3,848	2,727	1,121
Maintenance	1,035,777	983,185	52,592
Building Security	77,312	82,895	(5,583)
DET Building	101,837	100,138	1,699
Harris Building	50,652	48,464	2,188
Jail Building	263,636	255,901	7,735
Heritage Landing	111,361	160,858	(49,497)
Drain	184,155	173,879	10,276
Plat Board	821	809	12
Gypsy Moth	369,029	369,203	(174)
Print Shop	130,063	127,450	2,613
Equipment Pool	23,024	26,282	(3,258)
DPW	96,521	108,399	(11,878)
Data Processing	857,214	762,195	95,019
Insurance	199,819	187,538	12,281
Sheriff	7,474,913	7,389,242	85,671
Training	10,340	9,508	832
Health	350,595	408,101	(57,506)
State Institutions	226,356	31,660	194,696
MSU Extension	176,143	172,236	3,907
Wage Payoffs	14,980	8,049	6,931
Other	468,409	382,251	86,158
Contributions	8,961,682	8,680,582	281,100
	<u>\$ 33,410,330</u>	<u>\$ 32,595,307</u>	<u>\$ 815,023</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.

Township Patrols (1240)--to account for monies received by the county from participating townships to provide enhanced road patrol protection to those geographic areas.

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.

Prosecutor Family Court (2140)--to account for monies received by the county from the Family Independence Agency to hire personnel who are assigned to the Family Court Division to represent children in abuse/neglect cases.

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 received from all sources and distribute to contracted providers and our own internal providers.

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 and alleviate jail overcrowding problems.

Project Cornerstone (2650)--to account for monies granted to the county from the federal government in collaboration with local governments to hire personnel who are dedicated to work full time with police, public agencies, and private citizens/organizations to assist in maintaining and improving target areas quality of life issues.

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.

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.

Howmet CDBG (2754)--to account for monies granted to the county by the State of Michigan to assist in training new hires at Howmet Corporation.

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 those who would otherwise lose food stamp assistance because of the time limits imposed under welfare reform legislation.

WIA Admin Pool (2760)--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 Workforce Investment Act. These funds are targeted for training and employment programs for the unemployed and economically disadvantaged citizens of Muskegon and Oceana counties.

WIA Adult Program (2761)--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 Workforce Investment Act. These funds are targeted for training and employment of economically disadvantaged adults.

Strategic Planning (2765)--to account for monies granted to the county from the State of Michigan for the development of an integrated strategic plan that addresses the successful achievements of multiple goals of Muskegon County.

WTW Youth Program (2770)--to account for federal pass-through funds for temporary assistance for needy families for the purpose of providing educational and employment services to youth ages 14-19.

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.

Childrens Justice Act (2810)--to account for federal grant monies to children under the age of eighteen 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 to hire personnel to prosecute for juvenile crimes. 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.

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 Buildings (2970)--to record the revenues received from Hackley Hospital and Community Mental Health for use in maintaining the Community Mental Health 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, 2000

ASSETS	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Sheriff Road Patrol (1210)	School Liaison (1230)	Township Patrols (1240)
Cash and cash equivalents	\$ -	\$ 10,943	\$ -	\$ -	\$ -	\$ 34,964
Receivables						
Accounts	-	-	-	-	3,162	63,615
Intergovernmental	149,669	14,930	174,703	48,216	12,874	-
Accrued interest	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 149,669</u>	<u>\$ 25,873</u>	<u>\$ 174,703</u>	<u>\$ 48,216</u>	<u>\$ 16,036</u>	<u>\$ 98,579</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 2,152	\$ 1,794	\$ -	\$ 331	\$ -	\$ 350
Intergovernmental payable	-	-	-	-	-	-
Accrued liabilities	2,923	2,664	4,380	2,328	765	4,721
Due to other funds	144,594	-	170,323	45,557	15,271	-
Deferred revenue	-	1,415	-	-	-	93,508
	<u>149,669</u>	<u>5,873</u>	<u>174,703</u>	<u>48,216</u>	<u>16,036</u>	<u>98,579</u>
Fund balance (deficit)						
Unreserved	-	20,000	-	-	-	-
Designated for programs	-	-	-	-	-	-
Undesignated	-	20,000	-	-	-	-
	<u>\$ 149,669</u>	<u>\$ 25,873</u>	<u>\$ 174,703</u>	<u>\$ 48,216</u>	<u>\$ 16,036</u>	<u>\$ 98,579</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

ASSETS	Park Fund (2080)	Prosecutor Family Court (2140)	Friend of the Court (2150)	Health Department (2210)	Community Mental Health (2220)	Managed Care (2222)
Cash and cash equivalents	\$ 71,927	\$ -	\$ -	\$ 72,669	\$ 4,638,177	\$ 2,001,853
Receivables						
Accounts	1,816	-	-	42,250	185,847	249,258
Intergovernmental	-	27,158	349,666	317,593	415,549	-
Accrued interest	227	-	-	-	77,444	40,579
Prepaid items	-	-	-	20,971	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 73,970</u>	<u>\$ 27,158</u>	<u>\$ 349,666</u>	<u>\$ 453,483</u>	<u>\$ 5,317,017</u>	<u>\$ 2,291,690</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 2,861	\$ -	\$ 17,353	\$ 229,170	\$ 374,150	\$ 2,198,011
Intergovernmental payable	-	-	18,966	3,365	4,355,786	-
Accrued liabilities	6,798	1,532	83,820	167,559	443,285	93,679
Due to other funds	-	25,626	126,245	-	-	-
Deferred revenue	-	-	-	2,250	143,796	-
	<u>9,659</u>	<u>27,158</u>	<u>246,384</u>	<u>402,344</u>	<u>5,317,017</u>	<u>2,291,690</u>
Fund balance (deficit)						
Unreserved	64,311	-	103,282	51,139	-	-
Designated for programs	-	-	-	-	-	-
Undesignated	<u>64,311</u>	<u>-</u>	<u>103,282</u>	<u>51,139</u>	<u>-</u>	<u>-</u>
	<u>\$ 73,970</u>	<u>\$ 27,158</u>	<u>\$ 349,666</u>	<u>\$ 453,483</u>	<u>\$ 5,317,017</u>	<u>\$ 2,291,690</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

ASSETS	Accommodations Tax (2300)	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabilization (2570)	Law Library (2610)
Cash and cash equivalents	\$ 22,868	\$ -	\$ 41,371	\$ -	\$ 1,300,000	\$ 568
Receivables						
Accounts	71,834	-	-	-	-	-
Intergovernmental	-	14,588	-	-	-	-
Accrued interest	840	-	753	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 95,542</u>	<u>\$ 14,588</u>	<u>\$ 42,124</u>	<u>\$ -</u>	<u>\$ 1,300,000</u>	<u>\$ 568</u>
	\$ 5,081	\$ -	\$ -	\$ -	\$ -	\$ 568
Accounts Payable	-	-	-	-	-	-
Intergovernmental payable	2,950	-	-	-	-	-
Accrued liabilities	-	7,183	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	8,031	7,183	-	-	-	568
Fund balance (deficit)	87,511	7,405	-	-	-	-
Unreserved	-	-	42,124	-	1,300,000	-
Designated for programs	87,511	7,405	42,124	-	1,300,000	-
Undesignated	<u>\$ 95,542</u>	<u>\$ 14,588</u>	<u>\$ 42,124</u>	<u>\$ -</u>	<u>\$ 1,300,000</u>	<u>\$ 568</u>

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

ASSETS	Community Corrections (2640)	Project Cornerstone (2650)	WMET (2670)	TNT Drug (2671)	Prosecutor Drug Fund (2672)	Library (2710)
Cash and cash equivalents	\$ -	\$ -	\$ 5,621	\$ 140,028	\$ 31,789	\$ 131,506
Receivables						
Accounts	-	-	-	-	-	3,948
Intergovernmental	141,934	12,123	-	-	-	-
Accrued interest	-	-	351	2,030	531	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 141,934</u>	<u>\$ 12,123</u>	<u>\$ 5,972</u>	<u>\$ 142,058</u>	<u>\$ 32,320</u>	<u>\$ 135,454</u>
	\$ 31,447	\$ -	\$ 116	\$ -	\$ 78	\$ 53,916
Accounts Payable	7,370	-	-	-	-	-
Intergovernmental payable	7,656	1,345	-	-	-	28,810
Accrued liabilities	94,049	10,778	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	<u>140,522</u>	<u>12,123</u>	<u>116</u>	<u>-</u>	<u>78</u>	<u>82,726</u>
Fund balance (deficit)	1,412	-	5,856	142,058	32,242	52,728
Unreserved	-	-	-	-	-	-
Designated for programs	<u>1,412</u>	<u>-</u>	<u>5,856</u>	<u>142,058</u>	<u>32,242</u>	<u>52,728</u>
Undesignated	<u>\$ 141,934</u>	<u>\$ 12,123</u>	<u>\$ 5,972</u>	<u>\$ 142,058</u>	<u>\$ 32,320</u>	<u>\$ 135,454</u>

LIABILITIES AND FUND BALANCE

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

	Wagner Peyster (2731)	Governors Career Scholarship (2732)	TAA/NAFTA (2733)	Michigan Works System Plan (2734)	Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 15,133	\$ -	\$ -	\$ -
Receivables						
Accounts	-	-	-	-	874	-
Intergovernmental	98,513	-	24,249	-	73,622	9,021
Accrued interest	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 98,513</u>	<u>\$ -</u>	<u>\$ 39,382</u>	<u>\$ -</u>	<u>\$ 74,496</u>	<u>\$ 9,021</u>
LIABILITIES AND FUND BALANCE						
Accounts Payable	\$ 8,450	\$ -	\$ 39,382	\$ -	\$ 979	\$ 1,045
Intergovernmental payable	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	19,494	-
Due to other funds	90,063	-	-	-	54,023	7,976
Deferred revenue	-	-	-	-	-	-
	<u>98,513</u>	<u>-</u>	<u>39,382</u>	<u>-</u>	<u>74,496</u>	<u>9,021</u>
Fund balance (deficit)						
Unreserved	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
	<u>\$ 98,513</u>	<u>\$ -</u>	<u>\$ 39,382</u>	<u>\$ -</u>	<u>\$ 74,496</u>	<u>\$ 9,021</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

	School To Work (2753)	Howmet CDBG (2754)	Welfare to Work (2758)	Food Stamp Program (2759)	WIA Admin Pool (2760)	WIA Adult Program (2761)
ASSETS						
Cash and cash equivalents	\$ 67,277	\$ 52,385	\$ -	\$ -	\$ -	\$ -
Receivables						
Accounts	-	-	-	-	-	-
Intergovernmental	52,158	-	1,510,701	6,977	35,646	-
Accrued interest	-	-	-	-	4	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 119,435</u>	<u>\$ 52,385</u>	<u>\$ 1,510,701</u>	<u>\$ 6,977</u>	<u>\$ 35,650</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE						
Accounts Payable	\$ 119,435	\$ 52,385	\$ 762,186	\$ 775	\$ 1,636	\$ -
Intergovernmental payable	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	748,515	6,202	34,014	-
Deferred revenue	-	-	-	-	-	-
	<u>119,435</u>	<u>52,385</u>	<u>1,510,701</u>	<u>6,977</u>	<u>35,650</u>	<u>-</u>
Fund balance (deficit)						
Unreserved	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-
	<u>\$ 119,435</u>	<u>\$ 52,385</u>	<u>\$ 1,510,701</u>	<u>\$ 6,977</u>	<u>\$ 35,650</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

		September 30, 2000					
	Strategic Planning (2765)	WTW Youth Program (2770)	Crime Victims' Rights (2800)	Childrens Justice Act (2810)	Juvenile Violence Reporting System (2830)	Juvenile Accountability Incentive Block Grant (2831)	
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Receivables							
Accounts	-	-	-	-	-	-	-
Intergovernmental	9,825	621,065	29,292	-	-	11,553	-
Accrued interest	-	-	-	-	-	-	-
Prepaid items	-	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-	-
	<u>\$ 9,825</u>	<u>\$ 621,065</u>	<u>\$ 29,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,553</u>	<u>\$ -</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ -	\$ 520,993	\$ 88	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	2,079	-
Accrued liabilities	-	-	2,059	-	-	1,051	-
Due to other funds	9,825	100,072	27,145	-	-	8,423	-
Deferred revenue	-	-	-	-	-	-	-
	<u>9,825</u>	<u>621,065</u>	<u>29,292</u>	<u>-</u>	<u>-</u>	<u>11,553</u>	<u>-</u>
Fund balance (deficit)							
Unreserved	-	-	-	-	-	-	-
Designated for programs	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>\$ 9,825</u>	<u>\$ 621,065</u>	<u>\$ 29,292</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11,553</u>	<u>\$ -</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

ASSETS	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDGB Grant (2873)	Housing Specialist Family Center (2876)	Remonun- tation Program (2890)
Cash and cash equivalents	\$ 506,760	\$ -	\$ 37,641	\$ 3,549	\$ -	\$ 2,245
Receivables						
Accounts	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Accrued interest	11,148	-	691	-	-	-
Prepaid items	-	-	-	-	-	-
Inventory of supplies	-	-	-	-	-	-
	<u>\$ 517,908</u>	<u>\$ -</u>	<u>\$ 38,332</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 2,245</u>

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-
Accrued liabilities	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund balance (deficit)						
Unreserved	517,908	-	38,332	3,549	-	2,245
Designated for programs	-	-	-	-	-	-
Undesignated	<u>517,908</u>	<u>-</u>	<u>38,332</u>	<u>3,549</u>	<u>-</u>	<u>2,245</u>
	<u>\$ 517,908</u>	<u>\$ -</u>	<u>\$ 38,332</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 2,245</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

	September 30, 2000				
	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	\$ -	\$ -	\$ -	\$ -	\$ 1,768
Receivables					
Accounts	-	-	-	-	-
Intergovernmental	1,174,434	406,980	12,420	-	-
Accrued interest	-	-	-	-	-
Prepaid items	28,299	-	-	-	-
Inventory of supplies	51,926	-	-	-	-
	<u>\$ 1,254,659</u>	<u>\$ 406,980</u>	<u>\$ 12,420</u>	<u>\$ -</u>	<u>\$ 1,768</u>
LIABILITIES AND FUND BALANCE					
Accounts Payable	\$ 331,180	\$ 77,143	\$ -	\$ -	\$ -
Intergovernmental payable	-	2,027	-	-	-
Accrued liabilities	263,095	47,412	-	-	-
Due to other funds	653,610	280,398	7,168	-	-
Deferred revenue	-	-	-	-	-
	<u>1,247,885</u>	<u>406,980</u>	<u>7,168</u>	<u>-</u>	<u>-</u>
Fund balance (deficit)					
Unreserved	6,774	-	5,252	-	-
Designated for programs	-	-	-	-	1,768
Undesignated	<u>6,774</u>	<u>-</u>	<u>5,252</u>	<u>-</u>	<u>1,768</u>
	<u>\$ 1,254,659</u>	<u>\$ 406,980</u>	<u>\$ 12,420</u>	<u>\$ -</u>	<u>\$ 1,768</u>

County of Muskegon
Special Revenue Funds

COMBINING BALANCE SHEET - continued

September 30, 2000

	Mental Health Buildings (2970)	Victim Restitution (2980)	Older Workers Program (2994)	Total - All Funds	
				2000	1999
ASSETS					
Cash and cash equivalents	\$ 502,458	\$ 23,535	\$ -	\$ 9,730,653	\$ 8,123,631
Receivables					
Accounts	-	90	-	622,694	1,005,083
Intergovernmental	-	-	6,602	6,015,924	8,228,005
Accrued interest	9,639	358	-	144,595	85,975
Prepaid items	-	-	-	49,270	17,488
Inventory of supplies	-	-	-	51,926	128,988
	<u>\$ 512,097</u>	<u>\$ 23,983</u>	<u>\$ 6,602</u>	<u>\$ 16,615,062</u>	<u>\$ 17,589,170</u>
LIABILITIES AND FUND BALANCE					
Accounts Payable	\$ 20,700	\$ -	\$ 979	\$ 5,066,001	\$ 5,479,938
Intergovernmental payable	-	-	-	4,389,593	3,071,980
Accrued liabilities	22	-	-	1,193,050	1,979,047
Due to other funds	-	-	5,623	2,724,195	3,881,375
Deferred revenue	419,618	-	-	660,587	444,539
	<u>440,340</u>	<u>-</u>	<u>6,602</u>	<u>14,033,426</u>	<u>14,856,879</u>
Fund balance (deficit)					
Unreserved	71,757	23,983	-	1,237,744	1,390,568
Designated for programs	-	-	-	1,343,892	1,341,723
Undesignated	71,757	23,983	-	2,581,636	2,732,291
	<u>\$ 512,097</u>	<u>\$ 23,983</u>	<u>\$ 6,602</u>	<u>\$ 16,615,062</u>	<u>\$ 17,589,170</u>

County of Muskegon
Special Revenue Funds

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE

For the Year ended September 30, 2000

	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Sheriff Road Patrol (1210)	School Liaison (1230)	Township Patrols (1240)
Revenues						
Grants						
State	\$ 49,226	\$ -	\$ 95,582	\$ 178,228	\$ -	\$ -
Federal	-	-	-	-	42,784	-
Federal pass-thru	95,557	38,247	-	3,140	-	-
Local units	-	-	-	-	11,318	93,507
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	47,296	392	-	-	-
	<u>144,783</u>	<u>85,543</u>	<u>95,974</u>	<u>181,368</u>	<u>54,102</u>	<u>93,507</u>
Expenditures						
Current operations						
General County government	181,519	-	-	-	-	-
Public safety	-	227,073	146,816	155,277	55,360	170,043
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	345	-	29,171	-	-
	<u>181,519</u>	<u>227,418</u>	<u>146,816</u>	<u>184,448</u>	<u>55,360</u>	<u>170,043</u>
	<u>(36,736)</u>	<u>(141,875)</u>	<u>(50,842)</u>	<u>(3,080)</u>	<u>(1,258)</u>	<u>(76,536)</u>
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	36,736	128,332	50,842	-	1,258	76,536
Sale of Assets	-	-	-	3,080	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>36,736</u>	<u>128,332</u>	<u>50,842</u>	<u>3,080</u>	<u>1,258</u>	<u>76,536</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	(13,543)	-	-	-	-
Equity transfer (to) from other funds	-	33,543	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 20,000</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, 2000

	Park Fund (2080)	Prosecutor Family Court (2140)	Friend of the Court (2150)	Health Department (2210)	Community Mental Health (2220)	Managed Care (2222)
Revenues						
Grants						
State	\$ -	\$ 27,158	\$ 679,207	\$ 3,083,326	\$ 4,058,478	\$ 3,780,915
Federal	-	-	-	-	-	-
Federal pass-thru	-	-	1,074,717	1,578,001	-	-
Local units	-	-	-	-	6,412	863
Charges for services rendered	477,768	-	394,049	886,180	10,548,065	14,716,846
Contributions from private sources	-	-	-	318	87,416	74,765
Fines and forfeitures	-	-	-	-	-	-
Investment income	302	-	-	-	213,414	113,620
Other	-	-	55,764	26,151	18,529	135,396
	<u>478,070</u>	<u>27,158</u>	<u>2,203,737</u>	<u>5,573,976</u>	<u>14,932,314</u>	<u>18,822,405</u>
Expenditures						
Current operations						
General County government	-	-	3,364,838	-	-	-
Public safety	-	63,604	-	-	-	-
Health	-	-	-	7,247,171	15,128,994	18,539,600
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	448,732	-	-	-	-	-
Capital outlay	5,027	-	7,978	-	-	-
	<u>453,759</u>	<u>63,604</u>	<u>3,372,816</u>	<u>7,286,908</u>	<u>283,555</u>	<u>398,867</u>
	24,311	(36,446)	(1,169,079)	(1,712,932)	(480,235)	(116,062)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	40,000	36,446	1,222,669	1,698,766	260,439	108,175
Sale of Assets	-	-	-	-	-	7,887
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>36,446</u>	<u>1,222,669</u>	<u>1,698,766</u>	<u>260,439</u>	<u>116,062</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	64,311	-	53,590	(14,166)	(219,796)	-
Fund balance at beginning of year	-	-	49,692	65,305	219,796	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 64,311</u>	<u>\$ -</u>	<u>\$ 103,282</u>	<u>\$ 51,139</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, 2000

	Accommodations Tax (2300)	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)	Budget Stabilization (2570)	Law Library (2610)
Revenues						
Grants						
State	\$ -	\$ 15,142	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-
Federal pass-thru	-	-	-	17,383	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	3,158	-	-	-	-	-
Contributions from private sources	769,320	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	6,500
Investment income	3,478	-	2,169	-	-	-
Other	1	-	-	-	-	-
	<u>775,957</u>	<u>15,142</u>	<u>2,169</u>	<u>17,383</u>	<u>-</u>	<u>6,500</u>
Expenditures						
Current operations						
General County government	671,860	-	-	-	-	-
Public safety	-	-	-	-	-	31,077
Health	-	-	-	-	-	-
Welfare	-	-	-	17,383	-	-
Culture	-	-	-	-	-	-
Recreation	-	4,593	-	-	-	-
Capital outlay	-	15,108	-	-	-	-
	<u>671,860</u>	<u>19,701</u>	<u>-</u>	<u>17,383</u>	<u>-</u>	<u>31,077</u>
Revenues over (under) expenditures	104,097	(4,559)	2,169	-	-	(24,577)
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	24,577
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	(136,023)	-	-	-	-	-
Total other financing sources (uses)	<u>(136,023)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>24,577</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	(31,926)	(4,559)	2,169	-	-	-
Fund balance at beginning of year	119,437	11,964	39,955	-	1,300,000	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 87,511</u>	<u>\$ 7,405</u>	<u>\$ 42,124</u>	<u>\$ -</u>	<u>\$ 1,300,000</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, 2000

	Community Corrections (2640)	Project Cornerstone (2650)	WMET (2670)	TNT Drug (2671)	Prosecutor Drug Fund (2672)	Library (2710)
Revenues						
Grants						
State	\$ 739,141	\$ 56,123	\$ -	\$ -	\$ -	\$ 156,559
Federal	21,584	-	-	-	-	7,593
Federal pass-thru	-	-	-	-	-	-
Local units	-	-	-	-	-	105,797
Charges for services rendered	139,563	-	-	-	-	-
Contributions from private sources	-	-	13,500	-	-	33,345
Fines and forfeitures	-	-	-	1,492	3,700	590,584
Investment income	-	-	687	5,327	1,345	-
Other	-	-	-	65,335	15,493	150,162
	<u>900,288</u>	<u>56,123</u>	<u>14,187</u>	<u>72,154</u>	<u>20,538</u>	<u>1,044,040</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	1,128,411	75,039	1,610	3,127	6,808	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	1,484,512
Recreation	-	-	-	-	-	-
Capital outlay	413	-	377	4,952	-	79,577
	<u>1,128,824</u>	<u>75,039</u>	<u>1,987</u>	<u>8,079</u>	<u>6,808</u>	<u>1,564,089</u>
	(228,536)	(18,916)	12,200	64,075	13,730	(520,049)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	228,536	18,916	-	-	-	551,143
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	(20,324)	-	-	-
Total other financing sources (uses)	<u>228,536</u>	<u>18,916</u>	<u>(20,324)</u>	<u>-</u>	<u>-</u>	<u>551,143</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
Fund balance at beginning of year	-	-	(8,124)	64,075	13,730	31,094
Equity transfer (to) from other funds	1,412	-	13,980	77,983	18,512	21,634
Fund balance at end of year	<u>\$ 1,412</u>	<u>\$ -</u>	<u>\$ 5,856</u>	<u>\$ 142,058</u>	<u>\$ 32,242</u>	<u>\$ 52,728</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 2000

	Wagner Peyser (2731)	Governors Career Scholarship (2732)	TAA/NAFTA (2733)	Michigan Works System Plan (2734)	Jobs Training Partnership Act (2740)	Jobs Training Partnership Act (2741)
Revenues						
Grants						
State	\$ -	\$ 20,030	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-
Federal pass-thru	236,158	12,490	335,524	98,811	597,436	40,921
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>236,158</u>	<u>32,520</u>	<u>335,524</u>	<u>98,811</u>	<u>597,436</u>	<u>40,921</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	236,158	32,520	335,524	70,975	597,215	40,921
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	27,836	-	-
	<u>236,158</u>	<u>32,520</u>	<u>335,524</u>	<u>98,811</u>	<u>597,436</u>	<u>40,921</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	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
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, 2000

	SYETP (2742)	Dislocated Workers (2745)	Displaced Homemaker (2746)	JTPA 8% Coordination (2747)	Economic Development Job Training (2750)	Workfirst (2751)
Revenues						
Grants						
State	\$ -	\$ -	\$ 34,490	\$ -	\$ 509,230	\$ 691,612
Federal	-	-	-	-	-	-
Federal pass-thru	5,090	247,662	-	2,883	-	1,078,628
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>5,090</u>	<u>247,662</u>	<u>34,490</u>	<u>2,883</u>	<u>509,230</u>	<u>1,770,240</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	5,090	247,662	34,490	2,883	509,230	1,762,032
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	8,208
	<u>5,090</u>	<u>247,662</u>	<u>34,490</u>	<u>2,883</u>	<u>509,230</u>	<u>1,770,240</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	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
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, 2000

	School To Work (2753)	Howmet CDBG (2754)	Welfare to Work (2758)	Food Stamp Program (2759)	WIA Admin Pool (2760)	WIA Adult Program (2761)
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-
Federal pass-thru	57,953	-	1,635,492	10,027	35,787	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>57,953</u>	<u>-</u>	<u>1,635,492</u>	<u>10,027</u>	<u>35,787</u>	<u>-</u>
Expenditures						
Current operations						
General County government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	57,953	100,000	1,611,149	10,027	35,608	-
Culture	-	-	-	-	-	-
Recreation	-	-	24,343	-	-	-
Capital outlay	-	-	-	-	179	-
	<u>57,953</u>	<u>100,000</u>	<u>1,635,492</u>	<u>10,027</u>	<u>35,787</u>	<u>-</u>
Revenues over (under) expenditures	-	(100,000)	-	-	-	-
Other financing sources (uses)						
Operating transfers in	-	100,000	-	-	-	-
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	<u>100,000</u>	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2000

	Strategic Planning (2765)	WTW Youth Program (2770)	Crime Victims' Rights (2800)	Childrens Justice Act (2810)	Juvenile Violence Reporting System (2830)	Juvenile Accountability Incentive Block Grant (2831)
Revenues						
Grants						
State	\$ 27,325	\$ -	\$ 60,307	\$ -	\$ 6,627	\$ -
Federal	-	-	46,458	-	-	-
Federal pass-thru	-	797,145	-	-	-	64,210
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	-	-	-	-	-	-
Other	-	-	-	-	-	-
	<u>27,325</u>	<u>797,145</u>	<u>106,765</u>	<u>-</u>	<u>6,627</u>	<u>64,210</u>
Expenditures						
Current operations						
General County government	27,325	-	-	-	-	-
Public safety	-	-	126,330	5,281	6,627	73,643
Health	-	-	-	-	-	-
Welfare	-	797,145	-	-	-	-
Culture	-	-	-	-	-	-
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>27,325</u>	<u>797,145</u>	<u>126,330</u>	<u>5,281</u>	<u>6,627</u>	<u>73,643</u>
	-	-	(19,565)	(5,281)	-	(9,433)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	-	-	19,565	5,281	-	9,433
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	<u>19,565</u>	<u>5,281</u>	-	<u>9,433</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<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, 2000

	EDC Loan Revolving (2860)	Dynatorque Loan (2870)	Cherry Hill Loan (2871)	R. Fuchs CDBG Grant (2873)	Housing Specialist Family Center (2876)	Remunera- tion Program (2890)
Revenues						
Grants						
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,898
Federal	-	-	-	-	-	-
Federal pass-thru	72,808	-	-	-	-	-
Local units	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Investment income	35,722	-	1,990	-	-	-
Other	-	-	-	-	-	-
	<u>108,530</u>	<u>-</u>	<u>1,990</u>	<u>-</u>	<u>-</u>	<u>23,898</u>
Expenditures						
Current operations						
General County government	48,899	-	358	-	6,624	-
Public safety	-	-	-	-	-	-
Health	-	-	-	-	-	-
Welfare	-	-	-	-	-	-
Culture	-	-	-	-	-	44,197
Recreation	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
	<u>48,899</u>	<u>-</u>	<u>358</u>	<u>-</u>	<u>6,624</u>	<u>44,197</u>
	59,631	-	1,632	-	(6,624)	(20,299)
Revenues over (under) expenditures						
Other financing sources (uses)						
Operating transfers in	-	-	-	-	-	7,000
Sale of Assets	-	-	-	-	-	-
Operating transfers (out)	(100,000)	-	-	-	-	-
Total other financing sources (uses)	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(40,369)	-	1,632	-	(6,624)	(13,299)
Fund balance at beginning of year	73,833	484,444	36,700	3,549	6,624	15,544
Equity transfer (to) from other funds	484,444	(484,444)	-	-	-	-
Fund balance at end of year	<u>\$ 517,908</u>	<u>\$ -</u>	<u>\$ 38,332</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 2,245</u>

County of Muskegon
Special Revenue Funds

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

For the Year ended September 30, 2000

	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	\$ -	\$ 1,531,533	\$ 37,030	\$ -	\$ -
Federal	-	-	-	-	-
Federal pass-thru	-	-	-	-	-
Local units	-	-	-	-	-
Charges for services rendered	23,094,192	-	-	-	-
Contributions from private sources	208	-	-	-	-
Fines and forfeitures	-	-	-	-	-
Investment income	-	-	-	-	-
Other	15,468	314,927	-	-	-
	<u>23,109,868</u>	<u>1,846,460</u>	<u>37,030</u>	<u>-</u>	<u>-</u>
Expenditures					
Current operations					
General County government	-	-	-	295	-
Public safety	-	-	-	-	-
Health	23,808,490	3,987,476	-	-	-
Welfare	-	-	37,030	-	-
Culture	-	-	-	-	-
Recreation	-	-	-	-	-
Capital outlay	87,723	6,119	-	-	-
	<u>23,896,213</u>	<u>3,993,595</u>	<u>37,030</u>	<u>295</u>	<u>-</u>
	(786,345)	(2,147,135)	-	(295)	-
Revenues over (under) expenditures					
Other financing sources (uses)					
Operating transfers in	786,345	2,147,135	-	295	-
Sale of Assets	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-
Total other financing sources (uses)	<u>786,345</u>	<u>2,147,135</u>	<u>-</u>	<u>295</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES					
Fund balance at beginning of year	6,774	-	5,252	-	1,768
Equity transfer (to) from other funds	-	-	-	-	-
Fund balance at end of year	<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, 2000

	Mental Health Buildings (2970)	Victim Restitution (2980)	Older Workers Program (2994)	Total - All Funds
				2000
				1999
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ 13,423,403
Federal	-	-	-	77,432
Federal pass-thru	-	-	28,273	8,113,944
Local units	-	-	-	223,483
Charges for services rendered	-	21,334	-	50,193,314
Contributions from private sources	-	-	-	942,324
Fines and forfeitures	-	-	-	281,322
Investment income	28,068	889	-	282,953
Other	204,470	-	-	1,028,753
	<u>232,538</u>	<u>22,223</u>	<u>28,273</u>	<u>77,680,524</u>
Expenditures				
Current operations				
General County government	-	13,244	-	4,314,962
Public safety	-	-	-	1,634,900
Health	234,321	-	-	66,130,054
Welfare	-	-	28,273	6,559,399
Culture	-	-	-	1,435,385
Recreation	-	-	-	486,590
Capital outlay	36,046	-	-	1,207,271
	<u>270,367</u>	<u>13,244</u>	<u>28,273</u>	<u>81,830,204</u>
	(37,829)	8,979	-	(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)	-	-	-	(288,418)
Total other financing sources (uses)	-	-	-	<u>7,032,569</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(37,829)	8,979	-	(150,655)
Fund balance at beginning of year	109,586	15,004	-	2,732,291
Equity transfer (to) from other funds	-	-	-	300,000
Fund balance at end of year	<u>\$ 71,757</u>	<u>\$ 23,983</u>	<u>\$ -</u>	<u>\$ 2,732,291</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 54,098	\$ 49,226	(\$ 4,872)	\$ 54,345
Federal pass-thru	109,835	95,557	(14,278)	105,492
Other	-	-	-	-
	<u>163,933</u>	<u>144,783</u>	<u>(19,150)</u>	<u>159,837</u>
Expenditures				
Current operations				
General County government	222,539	181,519	41,020	211,398
Capital outlay	500	-	500	-
	<u>223,039</u>	<u>181,519</u>	<u>41,520</u>	<u>211,398</u>
	(59,106)	(36,736)	22,370	(51,561)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	59,106	36,736	(22,370)	51,561
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>59,106</u>	<u>36,736</u>	<u>(22,370)</u>	<u>51,561</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Emergency Services (1 190) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	500	-	(500)	2,038
Federal pass-thru	37,682	38,247	565	36,972
Other	20,000	47,296	27,296	36,529
	<u>58,182</u>	<u>85,543</u>	<u>27,361</u>	<u>75,539</u>
Expenditures				
Current operations				
Public safety	224,343	227,073	(2,730)	218,001
Capital outlay	4,500	345	4,155	4,232
	<u>228,843</u>	<u>227,418</u>	<u>1,425</u>	<u>222,233</u>
Revenues over (under) expenditures	(170,661)	(141,875)	28,786	(146,694)
Other financing sources (uses)				
Operating transfers in	157,120	128,332	(28,788)	167,329
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>157,120</u>	<u>128,332</u>	<u>(28,788)</u>	<u>167,329</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(13,541)	(13,543)	(2)	20,635
Fund balance (deficit) at beginning of year	33,543	33,543	-	12,908
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 20,002</u>	<u>\$ 20,000</u>	<u>(\$ 2)</u>	<u>\$ 33,543</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants	\$ 94,093	\$ 95,582	\$ 1,489	\$ 131,842
State	400	392	(8)	388
Other	94,493	95,974	1,481	132,230
Expenditures				
Current operations	146,937	146,816	121	137,422
Public safety	-	-	-	45,039
Capital outlay	146,937	146,816	121	182,461
Revenues over (under) expenditures	(52,444)	(50,842)	1,602	(50,231)
Other financing sources (uses)				
Operating transfers in	52,444	50,842	(1,602)	47,565
Sale of Assets	-	-	-	2,666
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	52,444	50,842	(1,602)	50,231
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 190,800	\$ 178,228	(\$ 12,572)	\$ 167,793
Federal	-	-	-	-
Federal pass-thru	10,000	3,140	(6,860)	-
Other	2,180	-	(2,180)	-
	<u>202,980</u>	<u>181,368</u>	<u>(21,612)</u>	<u>167,793</u>
Expenditures				
Current operations	173,680	155,277	18,403	156,048
Public safety	29,300	29,171	129	11,745
Capital outlay	<u>202,980</u>	<u>184,448</u>	<u>18,532</u>	<u>167,793</u>
	-	(3,080)	(3,080)	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Sale of Assets	-	3,080	3,080	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	<u>3,080</u>	<u>3,080</u>	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	40,723	42,784	2,061	2,492
Local units	15,063	11,318	(3,745)	1,964
Other	-	-	-	-
	<u>55,786</u>	<u>54,102</u>	<u>(1,684)</u>	<u>4,456</u>
Expenditures				
Current operations	57,460	55,360	2,100	4,674
Public safety	-	-	-	-
Capital outlay	<u>57,460</u>	<u>55,360</u>	<u>2,100</u>	<u>4,674</u>
	(1,674)	(1,258)	416	(218)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	1,674	1,258	(416)	218
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>1,674</u>	<u>1,258</u>	<u>(416)</u>	<u>218</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Township Patrols (1240) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Local units	93,507	93,507	-	-
Other	-	-	-	-
	<u>93,507</u>	<u>93,507</u>	<u>-</u>	<u>-</u>
Expenditures				
Current operations	160,414	170,043	(9,629)	-
Public safety	-	-	-	-
Capital outlay	<u>160,414</u>	<u>170,043</u>	<u>(9,629)</u>	<u>-</u>
	(66,907)	(76,536)	(9,629)	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	66,907	76,536	9,629	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>66,907</u>	<u>76,536</u>	<u>9,629</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	4,806
Charges for services rendered	482,646	477,768	(4,878)	392,646
Investment income	-	302	302	649
Other	-	-	-	9,208
	<u>482,646</u>	<u>478,070</u>	<u>(4,576)</u>	<u>407,309</u>
Expenditures				
Current operations	469,029	448,732	20,297	482,450
Recreation	13,150	5,027	8,123	3,719
Capital outlay	<u>482,179</u>	<u>453,759</u>	<u>28,420</u>	<u>486,169</u>
	467	24,311	23,844	(78,860)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	40,000	40,000	-	116,903
Operating transfers (out)	-	-	-	(106,177)
Total other financing sources (uses)	<u>40,000</u>	<u>40,000</u>	<u>-</u>	<u>10,726</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	40,467	64,311	23,844	(68,134)
Fund balance (deficit) at beginning of year	-	-	-	68,134
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 40,467</u>	<u>\$ 64,311</u>	<u>\$ 23,844</u>	<u>\$ -</u>

County of Muskegon

Prosecutor Family Court (2140) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 56,816	\$ 27,158	(\$ 29,658)	\$ -
Other	-	-	-	-
	<u>56,816</u>	<u>27,158</u>	<u>(29,658)</u>	<u>-</u>
Expenditures				
Current operations				
Public safety	128,130	63,604	64,526	-
Capital outlay	4,929	-	4,929	-
	<u>133,059</u>	<u>63,604</u>	<u>69,455</u>	<u>-</u>
	(76,243)	(36,446)	39,797	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	76,243	36,446	(39,797)	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>76,243</u>	<u>36,446</u>	<u>(39,797)</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 884,345	\$ 679,207	(\$ 205,138)	\$ 617,979
Federal pass-thru	1,298,304	1,074,717	(223,587)	1,114,587
Charges for services rendered	436,251	394,049	(42,202)	376,469
Other	58,000	55,764	(2,236)	65,587
	<u>2,676,900</u>	<u>2,203,737</u>	<u>(473,163)</u>	<u>2,174,622</u>
Expenditures				
Current operations				
General County government	3,650,166	3,364,838	285,328	3,420,048
Capital outlay	6,000	7,978	(1,978)	19,214
	<u>3,656,166</u>	<u>3,372,816</u>	<u>283,350</u>	<u>3,439,262</u>
Revenues over (under) expenditures	(979,266)	(1,169,079)	(189,813)	(1,264,640)
Other financing sources (uses)				
Operating transfers in	1,130,318	1,222,669	92,351	1,203,465
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>1,130,318</u>	<u>1,222,669</u>	<u>92,351</u>	<u>1,203,465</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	151,052	53,590	(97,462)	(61,175)
Fund balance (deficit) at beginning of year	49,692	49,692	-	110,867
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 200,744</u>	<u>\$ 103,282</u>	<u>(\$ 97,462)</u>	<u>\$ 49,692</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 2,856,003	\$ 3,083,326	\$ 227,323	\$ 1,495,478
Federal pass-thru	1,580,110	1,578,001	(2,109)	1,994,596
Local units	-	-	-	-
Charges for services rendered	893,309	886,180	(7,129)	820,260
Contributions from private sources	50	318	268	329
Investment income	-	-	-	1,309
Other	23,306	26,151	2,845	13,563
	<u>5,352,778</u>	<u>5,573,976</u>	<u>221,198</u>	<u>4,325,535</u>
Expenditures				
Current operations	6,950,050	7,247,171	(297,121)	6,015,083
Health	55,318	39,737	15,581	53,628
Capital outlay	<u>7,005,368</u>	<u>7,286,908</u>	<u>(281,540)</u>	<u>6,068,711</u>
Revenues over (under) expenditures	(1,652,590)	(1,712,932)	(60,342)	(1,743,176)
Other financing sources (uses)				
Operating transfers in	1,652,590	1,698,766	46,176	1,705,681
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>1,652,590</u>	<u>1,698,766</u>	<u>46,176</u>	<u>1,705,681</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(14,166)	(14,166)	(37,495)
Fund balance (deficit) at beginning of year	65,305	65,305	-	102,800
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 65,305</u>	<u>\$ 51,139</u>	<u>(\$ 14,166)</u>	<u>\$ 65,305</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 2,918,558	\$ 4,058,478	\$ 1,139,920	\$ 6,999,045
Federal pass-thru	-	-	-	112,118
Local units	6,412	6,412	-	6,412
Charges for services rendered	12,166,245	10,548,065	(1,618,180)	25,619,713
Contributions from private sources	60,000	87,416	27,416	(6,811)
Investment income	206,000	213,414	7,414	202,215
Other	35,975	18,529	(17,446)	49,499
	<u>15,393,190</u>	<u>14,932,314</u>	<u>(460,876)</u>	<u>32,982,191</u>
Expenditures				
Current operations	15,487,598	15,128,994	358,604	33,070,593
Health	423,225	283,555	139,670	582,325
Capital outlay	<u>15,910,823</u>	<u>15,412,549</u>	<u>498,274</u>	<u>33,652,918</u>
	(517,633)	(480,235)	37,398	(670,727)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	517,633	260,439	(257,194)	651,461
Sale of Assets	-	-	-	19,266
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>517,633</u>	<u>260,439</u>	<u>(257,194)</u>	<u>670,727</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(219,796)	(219,796)	-
Fund balance (deficit) at beginning of year	219,796	219,796	-	219,796
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 219,796</u>	<u>\$ -</u>	<u>(\$ 219,796)</u>	<u>\$ 219,796</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 4,557,554	\$ 3,780,915	(\$ 776,639)	\$ 189,367
Local units	-	863	863	-
Charges for services rendered	13,646,558	14,716,846	1,070,288	722,452
Contributions from private sources	57,400	74,765	17,365	177,076
Fines and forfeitures	-	-	-	-
Investment income	11,500	113,620	102,120	4,787
Other	15,000	135,396	120,396	-
	<u>18,288,012</u>	<u>18,822,405</u>	<u>534,393</u>	<u>1,093,682</u>
Expenditures				
Current operations	17,919,393	18,539,600	(620,207)	1,129,608
Health	596,800	398,867	197,933	18,281
Capital outlay	<u>18,516,193</u>	<u>18,938,467</u>	<u>(422,274)</u>	<u>1,147,889</u>
	(228,181)	(116,062)	112,119	(54,207)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	228,181	108,175	(120,006)	54,207
Sale of Assets	-	7,887	7,887	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>228,181</u>	<u>116,062</u>	<u>(112,119)</u>	<u>54,207</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	-	3,158	3,158	-
Contributions from private sources	787,220	769,320	(17,900)	662,730
Investment income	4,500	3,478	(1,022)	5,540
Other	13,050	1	(13,049)	-
	<u>804,770</u>	<u>775,957</u>	<u>(28,813)</u>	<u>668,270</u>
Expenditures				
Current operations				
General County government	845,011	671,860	173,151	522,750
Capital outlay	-	-	-	-
	<u>845,011</u>	<u>671,860</u>	<u>173,151</u>	<u>522,750</u>
Revenues over (under) expenditures	(40,241)	104,097	144,338	145,520
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	(136,023)	(136,023)	(124,542)
Total other financing sources (uses)	-	<u>(136,023)</u>	<u>(136,023)</u>	<u>(124,542)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(40,241)	(31,926)	8,315	20,978
Fund balance (deficit) at beginning of year	119,437	119,437	-	98,459
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 79,196</u>	<u>\$ 87,511</u>	<u>\$ 8,315</u>	<u>\$ 119,437</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 20,672	\$ 15,142	(\$ 5,530)	\$ 225,292
Other	-	-	-	-
	<u>20,672</u>	<u>15,142</u>	<u>(5,530)</u>	<u>225,292</u>
Expenditures				
Current operations				
Recreation	4,593	4,593	-	4,140
Capital outlay	25,137	15,108	10,029	315,365
	<u>29,730</u>	<u>19,701</u>	<u>10,029</u>	<u>319,505</u>
	(9,058)	(4,559)	4,499	(94,213)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	106,177
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	<u>106,177</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(9,058)	(4,559)	4,499	11,964
Fund balance (deficit) at beginning of year	11,964	11,964	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 2,906</u>	<u>\$ 7,405</u>	<u>\$ 4,499</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	2,000	2,169	169	1,753
Other	-	-	-	-
	<u>2,000</u>	<u>2,169</u>	<u>169</u>	<u>1,753</u>
Expenditures				
Current operations	-	-	-	-
Capital outlay	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	2,000	2,169	169	1,753
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,000	2,169	169	1,753
Fund balance (deficit) at beginning of year	39,955	39,955	-	38,202
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 41,955</u>	<u>\$ 42,124</u>	<u>\$ 169</u>	<u>\$ 39,955</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	375,000	17,383	(357,617)	312,617
Other	-	-	-	-
	<u>375,000</u>	<u>17,383</u>	<u>(357,617)</u>	<u>312,617</u>
Expenditures				
Current operations				
Welfare	375,000	17,383	357,617	312,617
Capital outlay	-	-	-	-
	<u>375,000</u>	<u>17,383</u>	<u>357,617</u>	<u>312,617</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Budget Stabilization (2570) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations	-	-	-	-
Capital outlay	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	1,300,000	1,300,000	-	1,300,000
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$ 1,300,000</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	700	-	(700)	713
Fines and forfeitures	6,500	6,500	-	6,500
Other	-	-	-	-
	<u>7,200</u>	<u>6,500</u>	<u>(700)</u>	<u>7,213</u>
Expenditures				
Current operations				
Public safety	33,435	31,077	2,358	14,946
Capital outlay	-	-	-	-
	<u>33,435</u>	<u>31,077</u>	<u>2,358</u>	<u>14,946</u>
Revenues over (under) expenditures	(26,235)	(24,577)	1,658	(7,733)
Other financing sources (uses)				
Operating transfers in	26,235	24,577	(1,658)	7,733
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>26,235</u>	<u>24,577</u>	<u>(1,658)</u>	<u>7,733</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 821,279	\$ 739,141	(\$ 82,138)	\$ 550,748
Federal	21,584	21,584	-	24,540
Charges for services rendered	185,625	139,563	(46,062)	141,202
Other	-	-	-	-
	<u>1,028,488</u>	<u>900,288</u>	<u>(128,200)</u>	<u>716,490</u>
Expenditures				
Current operations				
Public safety	1,255,492	1,128,411	127,081	919,137
Capital outlay	3,250	413	2,837	-
	<u>1,258,742</u>	<u>1,128,824</u>	<u>129,918</u>	<u>919,137</u>
	(230,254)	(228,536)	1,718	(202,647)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	230,354	228,536	(1,818)	202,647
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>230,354</u>	<u>228,536</u>	<u>(1,818)</u>	<u>202,647</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	100	-	(100)	-
Fund balance (deficit) at beginning of year	1,412	1,412	-	1,412
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,512</u>	<u>\$ 1,412</u>	<u>(\$ 100)</u>	<u>\$ 1,412</u>

County of Muskegon

Project Cornerstone (2650) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 56,123	\$ 56,123	\$ -	\$ -
Other	-	-	-	-
	<u>56,123</u>	<u>56,123</u>	<u>-</u>	<u>-</u>
Expenditures				
Current operations				
Public safety	74,830	75,039	(209)	-
Capital outlay	-	-	-	-
	<u>74,830</u>	<u>75,039</u>	<u>(209)</u>	<u>-</u>
	(18,707)	(18,916)	(209)	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	18,707	18,916	209	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>18,707</u>	<u>18,916</u>	<u>209</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Contributions from private sources	13,000	13,500	500	8,937
Investment income	600	687	87	458
Other	-	-	-	-
	<u>13,600</u>	<u>14,187</u>	<u>587</u>	<u>9,395</u>
Expenditures				
Current operations	2,056	1,610	446	22,217
Public safety	-	377	(377)	-
Capital outlay	<u>2,056</u>	<u>1,987</u>	<u>69</u>	<u>22,217</u>
	11,544	12,200	656	(12,822)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	(20,324)	(20,324)	-	-
Total other financing sources (uses)	<u>(20,324)</u>	<u>(20,324)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(8,780)	(8,124)	656	(12,822)
Fund balance (deficit) at beginning of year	13,980	13,980	-	26,802
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 5,200</u>	<u>\$ 5,856</u>	<u>\$ 656</u>	<u>\$ 13,980</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Contributions from private sources				75,000
Fines and forfeitures	1,492	1,492	-	-
Investment income	5,000	5,327	327	-
Other	65,000	65,335	335	-
	<u>71,492</u>	<u>72,154</u>	<u>662</u>	<u>75,000</u>
Expenditures				
Current operations				
Public safety	8,605	3,127	5,478	-
Capital outlay	35,000	4,952	30,048	-
	<u>43,605</u>	<u>8,079</u>	<u>35,526</u>	<u>-</u>
Revenues over (under) expenditures	27,887	64,075	36,188	75,000
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Sale of Assets	-	-	-	2,970
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	<u>2,970</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	27,887	64,075	36,188	77,970
Fund balance (deficit) at beginning of year	77,983	77,983	-	13
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 105,870</u>	<u>\$ 142,058</u>	<u>\$ 36,188</u>	<u>\$ 77,983</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Fines and forfeitures	-	3,700	3,700	-
Investment income	1,250	1,345	95	574
Other	14,562	15,493	931	25,951
	<u>15,812</u>	<u>20,538</u>	<u>4,726</u>	<u>26,525</u>
Expenditures				
Current operations	9,596	6,808	2,788	6,295
Public safety	-	-	-	5,903
Capital outlay	<u>9,596</u>	<u>6,808</u>	<u>2,788</u>	<u>12,198</u>
	6,216	13,730	7,514	14,327
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,216	13,730	7,514	14,327
Fund balance (deficit) at beginning of year	18,512	18,512	-	4,185
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 24,728</u>	<u>\$ 32,242</u>	<u>\$ 7,514</u>	<u>\$ 18,512</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 156,557	\$ 156,559	\$ 2	\$ 159,073
Federal	88,133	7,593	(80,540)	9,537
Local units	24,882	105,797	80,915	23,410
Contributions from private sources	23,789	33,345	9,556	24,515
Fines and forfeitures	531,512	590,584	59,072	274,822
Other	133,400	150,162	16,762	145,525
	<u>958,273</u>	<u>1,044,040</u>	<u>85,767</u>	<u>636,882</u>
Expenditures				
Current operations				
Culture	1,458,800	1,484,512	(25,712)	1,356,242
Capital outlay	122,113	79,577	42,536	23,753
	<u>1,580,913</u>	<u>1,564,089</u>	<u>16,824</u>	<u>1,379,995</u>
Revenues over (under) expenditures	(622,640)	(520,049)	102,591	(743,113)
Other financing sources (uses)				
Operating transfers in	606,006	551,143	(54,863)	728,642
Sale of Assets	-	-	-	2,509
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>606,006</u>	<u>551,143</u>	<u>(54,863)</u>	<u>731,151</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(16,634)	31,094	47,728	(11,962)
Fund balance (deficit) at beginning of year	21,634	21,634	-	33,596
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 5,000</u>	<u>\$ 52,728</u>	<u>\$ 47,728</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	411,423	236,158	(175,265)	376,492
Other	-	-	-	-
	<u>411,423</u>	<u>236,158</u>	<u>(175,265)</u>	<u>376,492</u>
Expenditures				
Current operations	411,423	236,158	175,265	376,492
Welfare	-	-	-	-
Capital outlay	<u>411,423</u>	<u>236,158</u>	<u>175,265</u>	<u>376,492</u>
	-	-	-	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 183,032	\$ 20,030	(\$ 163,002)	\$ -
Federal pass-thru	122,300	12,490	(109,810)	93,148
Other	-	-	-	-
	<u>305,332</u>	<u>32,520</u>	<u>(272,812)</u>	<u>93,148</u>
Expenditures				
Current operations	305,332	32,520	272,812	93,148
Welfare	-	-	-	-
Capital outlay	<u>305,332</u>	<u>32,520</u>	<u>272,812</u>	<u>93,148</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	300,000	335,524	35,524	179,670
Other	-	-	-	-
	<u>300,000</u>	<u>335,524</u>	<u>35,524</u>	<u>179,670</u>
Expenditures				
Current operations	300,000	335,524	(35,524)	179,670
Welfare	-	-	-	-
Capital outlay	300,000	335,524	(35,524)	179,670
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures				
	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES				
	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	98,811	98,811	-	48,432
Other	-	-	-	-
	<u>98,811</u>	<u>98,811</u>	<u>-</u>	<u>48,432</u>
Expenditures				
Current operations				
Welfare	43,539	70,975	(27,436)	31,009
Capital outlay	55,272	27,836	27,436	17,423
	<u>98,811</u>	<u>98,811</u>	<u>-</u>	<u>48,432</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	761,145	597,436	(163,709)	806,166
Other	-	-	-	-
	<u>761,145</u>	<u>597,436</u>	<u>(163,709)</u>	<u>806,166</u>
Expenditures				
Current operations	759,145	597,215	161,930	806,166
Welfare	2,000	221	1,779	-
Capital outlay	<u>761,145</u>	<u>597,436</u>	<u>163,709</u>	<u>806,166</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	60,798	40,921	(19,877)	70,446
Other	-	-	-	-
	<u>60,798</u>	<u>40,921</u>	<u>(19,877)</u>	<u>70,446</u>
Expenditures				
Current operations	60,798	40,921	19,877	70,446
Welfare	-	-	-	-
Capital outlay	<u>60,798</u>	<u>40,921</u>	<u>19,877</u>	<u>70,446</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

SYETP (2742) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	17,471	5,090	(12,381)	537,234
Other	-	-	-	-
	<u>17,471</u>	<u>5,090</u>	<u>(12,381)</u>	<u>537,234</u>
Expenditures				
Current operations				
Welfare	17,471	5,090	12,381	537,234
Capital outlay	-	-	-	-
	<u>17,471</u>	<u>5,090</u>	<u>12,381</u>	<u>537,234</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Dislocated Workers (2745) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	269,068	247,662	(21,406)	372,745
Other	-	-	-	-
	<u>269,068</u>	<u>247,662</u>	<u>(21,406)</u>	<u>372,745</u>
Expenditures				
Current operations	269,068	247,662	21,406	372,745
Welfare	-	-	-	-
Capital outlay	<u>269,068</u>	<u>247,662</u>	<u>21,406</u>	<u>372,745</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 46,877	\$ 34,490	(\$ 12,387)	\$ 33,554
Other	-	-	-	-
	<u>46,877</u>	<u>34,490</u>	<u>(12,387)</u>	<u>33,554</u>
Expenditures				
Current operations				
Welfare	46,877	34,490	12,387	33,554
Capital outlay	-	-	-	-
	<u>46,877</u>	<u>34,490</u>	<u>12,387</u>	<u>33,554</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

JTPA 8% Coordination (2747) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	101,641	2,883	(98,758)	78,242
Other	-	-	-	-
	<u>101,641</u>	<u>2,883</u>	<u>(98,758)</u>	<u>78,242</u>
Expenditures				
Current operations	101,641	2,883	98,758	78,242
Welfare	-	-	-	-
Capital outlay	101,641	2,883	98,758	78,242
	<u>101,641</u>	<u>2,883</u>	<u>98,758</u>	<u>78,242</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 750,000	\$ 509,230	(\$ 240,770)	\$ 519,181
Federal pass-thru	-	-	-	-
Other	-	-	-	-
	<u>750,000</u>	<u>509,230</u>	<u>(240,770)</u>	<u>519,181</u>
Expenditures				
Current operations	750,000	509,230	240,770	519,181
Welfare	-	-	-	-
Capital outlay	-	-	-	-
	<u>750,000</u>	<u>509,230</u>	<u>240,770</u>	<u>519,181</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Work First (2751) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 710,587	\$ 691,612	(\$ 18,975)	\$ 1,079,782
Federal pass-thru	1,065,881	1,078,628	12,747	1,619,674
Other	-	-	-	-
	<u>1,776,468</u>	<u>1,770,240</u>	<u>(6,228)</u>	<u>2,699,456</u>
Expenditures				
Current operations				
Welfare	1,683,318	1,762,032	(78,714)	2,696,154
Capital outlay	93,150	8,208	84,942	3,302
	<u>1,776,468</u>	<u>1,770,240</u>	<u>6,228</u>	<u>2,699,456</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

School to Work (2753) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	57,953	57,953	-	119,383
Other	-	-	-	-
	<u>57,953</u>	<u>57,953</u>	<u>-</u>	<u>119,383</u>
Expenditures				
Current operations				
Welfare	57,953	57,953	-	119,383
Capital outlay	-	-	-	-
	<u>57,953</u>	<u>57,953</u>	<u>-</u>	<u>119,383</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Howmet CDBG (2754) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 100,000	\$ -	(\$ 100,000)	\$ -
Other	-	-	-	-
	<u>100,000</u>	<u>-</u>	<u>(100,000)</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	100,000	100,000	-	-
Capital outlay	-	-	-	-
	<u>100,000</u>	<u>100,000</u>	<u>-</u>	<u>-</u>
	-	(100,000)	(100,000)	-
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	100,000	100,000	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>100,000</u>	<u>100,000</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	1,169,850	1,635,492	465,642	43,696
Other	-	-	-	-
	<u>1,169,850</u>	<u>1,635,492</u>	<u>465,642</u>	<u>43,696</u>
Expenditures				
Current operations				
Welfare	1,128,000	1,611,149	(483,149)	43,696
Capital outlay	41,850	24,343	17,507	-
	<u>1,169,850</u>	<u>1,635,492</u>	<u>(465,642)</u>	<u>43,696</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 2,643	\$ -	(\$ 2,643)	\$ -
Federal pass-thru	339,604	10,027	(329,577)	15,397
Other	-	-	-	-
	<u>342,247</u>	<u>10,027</u>	<u>(332,220)</u>	<u>15,397</u>
Expenditures				
Current operations	342,247	10,027	332,220	15,397
Welfare	-	-	-	-
Capital outlay	<u>342,247</u>	<u>10,027</u>	<u>332,220</u>	<u>15,397</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

WIA Admin Pool (2760) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	55,663	35,787	(19,876)	-
Other	-	-	-	-
	<u>55,663</u>	<u>35,787</u>	<u>(19,876)</u>	<u>-</u>
Expenditures				
Current operations	55,163	35,608	19,555	-
Welfare	500	179	321	-
Capital outlay	55,663	35,787	19,876	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

WIA Adult Program (2761) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	174,871	-	(174,871)	-
Other	-	-	-	-
	<u>174,871</u>	<u>-</u>	<u>(174,871)</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	174,871	-	174,871	-
Capital outlay	-	-	-	-
	<u>174,871</u>	<u>-</u>	<u>174,871</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

Strategic Planning (2765) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 115,000	\$ 27,325	(\$ 87,675)	\$ -
Other	-	-	-	-
	<u>115,000</u>	<u>27,325</u>	<u>(87,675)</u>	<u>-</u>
Expenditures				
Current operations				
General County government	115,000	27,325	87,675	-
Capital outlay	-	-	-	-
	<u>115,000</u>	<u>27,325</u>	<u>87,675</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

WTW Youth Program (2770) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999
				Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	1,262,787	797,145	(465,642)	-
Other	-	-	-	-
	<u>1,262,787</u>	<u>797,145</u>	<u>(465,642)</u>	<u>-</u>
Expenditures				
Current operations				
Welfare	1,262,787	797,145	465,642	-
Capital outlay	-	-	-	-
	<u>1,262,787</u>	<u>797,145</u>	<u>465,642</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 60,000	\$ 60,307	\$ 307	\$ 60,000
Federal	46,194	46,458	264	34,019
Other	-	-	-	-
	<u>106,194</u>	<u>106,765</u>	<u>571</u>	<u>94,019</u>
Expenditures				
Current operations				
Public safety	126,046	126,330	(284)	103,322
Capital outlay	-	-	-	-
	<u>126,046</u>	<u>126,330</u>	<u>(284)</u>	<u>103,322</u>
	(19,852)	(19,565)	287	(9,303)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	19,852	19,565	(287)	9,303
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>19,852</u>	<u>19,565</u>	<u>(287)</u>	<u>9,303</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Other	-	-	-	-
Expenditures				
Current operations				
Public safety	-	5,281	(5,281)	-
Capital outlay	-	5,281	(5,281)	-
	-	(5,281)	(5,281)	-
Revenues over (under) expenditures				
	-	(5,281)	(5,281)	-
Other financing sources (uses)				
Operating transfers in	-	5,281	5,281	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	5,281	5,281	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

County of Muskegon

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ 6,627	\$ 6,627	\$ 40,513
Other	-	-	-	-
		<u>6,627</u>	<u>6,627</u>	<u>40,513</u>
Expenditures				
Current operations				
Public safety	-	6,627	(6,627)	40,513
Capital outlay	-	-	-	-
		<u>6,627</u>	<u>(6,627)</u>	<u>40,513</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	\$ -	\$ -	\$ -	\$ -

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	60,775	64,210	3,435	11,091
Other	-	-	-	-
	<u>60,775</u>	<u>64,210</u>	<u>3,435</u>	<u>11,091</u>
Expenditures				
Current operations	67,528	73,643	(6,115)	12,325
Public safety	-	-	-	-
Capital outlay	<u>67,528</u>	<u>73,643</u>	<u>(6,115)</u>	<u>12,325</u>
	(6,753)	(9,433)	(2,680)	(1,234)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	6,753	9,433	2,680	1,234
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>6,753</u>	<u>9,433</u>	<u>2,680</u>	<u>1,234</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

County of Muskegon

EDC Revolving Loan Fund (2860) Special Revenue Fund
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	-	72,808	72,808	-
Investment income	31,000	35,722	4,722	15,694
Other	-	-	-	-
	<u>31,000</u>	<u>108,530</u>	<u>77,530</u>	<u>15,694</u>
Expenditures				
Current operations				
General County government	52,885	48,899	3,986	172,293
Capital outlay	-	-	-	-
	<u>52,885</u>	<u>48,899</u>	<u>3,986</u>	<u>172,293</u>
	(21,885)	59,631	81,516	(156,599)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	(100,000)	(100,000)	-
Total other financing sources (uses)	-	<u>(100,000)</u>	<u>(100,000)</u>	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(21,885)	(40,369)	(18,484)	(156,599)
Fund balance (deficit) at beginning of year	73,833	73,833	-	230,432
Equity transfer (to) from other funds	-	484,444	484,444	-
Fund balance (deficit) at end of year	<u>\$ 51,948</u>	<u>\$ 517,908</u>	<u>\$ 465,960</u>	<u>\$ 73,833</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	-	-	-	21,577
Other	-	-	-	-
				<u>21,577</u>
Expenditures				
Current operations				
General County government	-	-	-	3,884
Capital outlay	-	-	-	-
				<u>3,884</u>
Revenues over (under) expenditures	-	-	-	17,693
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	17,693
Fund balance (deficit) at beginning of year	484,444	484,444	-	466,751
Equity transfer (to) from other funds	-	(484,444)	(484,444)	-
Fund balance (deficit) at end of year	<u>\$ 484,444</u>	<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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	2,000	1,990	(10)	1,623
Other	-	-	-	-
	<u>2,000</u>	<u>1,990</u>	<u>(10)</u>	<u>1,623</u>
Expenditures				
Current operations				
General County government	123	358	(235)	292
Capital outlay	-	-	-	-
	<u>123</u>	<u>358</u>	<u>(235)</u>	<u>292</u>
	1,877	1,632	(245)	1,331
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	1,877	1,632	(245)	1,331
Fund balance (deficit) at beginning of year	36,700	36,700	-	35,369
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 38,577</u>	<u>\$ 38,332</u>	<u>(\$ 245)</u>	<u>\$ 36,700</u>

County of Muskegon

R. Fuchs CDBG (2873) Special Revenue Fund

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

For the Year ended September 30, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
General County government	-	-	-	-
Capital outlay	-	-	-	-
	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
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	-	3,549
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 3,549</u>	<u>\$ 3,549</u>	<u>\$ -</u>	<u>\$ 3,549</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	-	-	-	25,349
Other	-	-	-	-
				<u>25,349</u>
Expenditures				
Current operations				
General County government	-	6,624	(6,624)	25,349
Public safety	-	-	-	-
Capital outlay	-	-	-	-
		<u>6,624</u>	<u>(6,624)</u>	<u>25,349</u>
Revenues over (under) expenditures	-	(6,624)	(6,624)	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(6,624)	(6,624)	-
Fund balance (deficit) at beginning of year	6,624	6,624	-	6,624
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 6,624</u>	<u>\$ -</u>	<u>(\$ 6,624)</u>	<u>\$ 6,624</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 73,025	\$ 23,898	(\$ 49,127)	\$ 74,143
Other	-	-	-	-
	<u>73,025</u>	<u>23,898</u>	<u>(49,127)</u>	<u>74,143</u>
Expenditures				
Current operations				
Culture	82,024	44,197	37,827	79,143
Capital outlay	-	-	-	-
	<u>82,024</u>	<u>44,197</u>	<u>37,827</u>	<u>79,143</u>
Revenues over (under) expenditures	(8,999)	(20,299)	(11,300)	(5,000)
Other financing sources (uses)				
Operating transfers in	8,999	7,000	(1,999)	5,000
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>8,999</u>	<u>7,000</u>	<u>(1,999)</u>	<u>5,000</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(13,299)	(13,299)	-
Fund balance (deficit) at beginning of year	15,544	15,544	-	15,544
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 15,544</u>	<u>\$ 2,245</u>	<u>(\$ 13,299)</u>	<u>\$ 15,544</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	23,357,314	23,094,192	(263,122)	22,106,778
Contributions from private sources	100	208	108	548
Other	19,500	15,468	(4,032)	20,591
	<u>23,376,914</u>	<u>23,109,868</u>	<u>(267,046)</u>	<u>22,127,917</u>
Expenditures				
Current operations				
Health	23,902,803	23,808,490	94,313	22,254,797
Capital outlay	88,650	87,723	927	87,417
	<u>23,991,453</u>	<u>23,896,213</u>	<u>95,240</u>	<u>22,342,214</u>
Revenues over (under) expenditures	(614,539)	(786,345)	(171,806)	(214,297)
Other financing sources (uses)				
Operating transfers in	607,765	786,345	178,580	214,297
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>607,765</u>	<u>786,345</u>	<u>178,580</u>	<u>214,297</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(6,774)	-	6,774	-
Fund balance (deficit) at beginning of year	6,774	6,774	-	6,774
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ 6,774</u>	<u>\$ 6,774</u>	<u>\$ 6,774</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 1,418,189	\$ 1,531,533	\$ 113,344	\$ 1,020,835
Other	338,800	314,927	(23,873)	417,645
	<u>1,756,989</u>	<u>1,846,460</u>	<u>89,471</u>	<u>1,438,480</u>
Expenditures				
Current operations	4,066,575	3,987,476	79,099	3,441,201
Health	11,292	6,119	5,173	15,925
Capital outlay	<u>4,077,867</u>	<u>3,993,595</u>	<u>84,272</u>	<u>3,457,126</u>
	(2,320,878)	(2,147,135)	173,743	(2,018,646)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	2,320,878	2,147,135	(173,743)	2,018,646
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>2,320,878</u>	<u>2,147,135</u>	<u>(173,743)</u>	<u>2,018,646</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ 66,295	\$ 37,030	(\$ 29,265)	\$ 37,987
Other	-	-	-	-
	<u>66,295</u>	<u>37,030</u>	<u>(29,265)</u>	<u>37,987</u>
Expenditures				
Current operations				
Welfare	66,295	37,030	29,265	37,987
Capital outlay	-	-	-	-
	<u>66,295</u>	<u>37,030</u>	<u>29,265</u>	<u>37,987</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	5,252
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 5,252</u>	<u>\$ 5,252</u>	<u>\$ -</u>	<u>\$ 5,252</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
General County government	2,000	295	1,705	1,507
Capital outlay	-	-	-	-
	<u>2,000</u>	<u>295</u>	<u>1,705</u>	<u>1,507</u>
Revenues over (under) expenditures	(2,000)	(295)	1,705	(1,507)
Other financing sources (uses)				
Operating transfers in	2,000	295	(1,705)	1,507
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	<u>2,000</u>	<u>295</u>	<u>(1,705)</u>	<u>1,507</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-
Fund balance (deficit) at beginning of year	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Other	-	-	-	-
Expenditures				
Current operations				
General County government	-	-	-	-
Capital outlay	-	-	-	-
	-	-	-	-
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
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	-	1,768
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 1,768</u>	<u>\$ 1,768</u>	<u>\$ -</u>	<u>\$ 1,768</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Investment income	25,000	28,068	3,068	24,229
Other	204,666	204,470	(196)	156,961
	<u>229,666</u>	<u>232,538</u>	<u>2,872</u>	<u>181,190</u>
Expenditures				
Current operations	267,254	234,321	32,933	218,772
Health	3,300	36,046	(32,746)	-
Capital outlay	<u>270,554</u>	<u>270,367</u>	<u>187</u>	<u>218,772</u>
	(40,888)	(37,829)	3,059	(37,582)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(40,888)	(37,829)	3,059	(37,582)
Fund balance (deficit) at beginning of year	109,586	109,586	-	147,168
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 68,698</u>	<u>\$ 71,757</u>	<u>\$ 3,059</u>	<u>\$ 109,586</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Charges for services rendered	22,000	21,334	(666)	13,081
Investment income	750	889	139	-
Other	-	-	-	-
	<u>22,750</u>	<u>22,223</u>	<u>(527)</u>	<u>13,081</u>
Expenditures				
Current operations				
General County government	14,000	13,244	756	17,894
Capital outlay	-	-	-	-
	<u>14,000</u>	<u>13,244</u>	<u>756</u>	<u>17,894</u>
	8,750	8,979	229	(4,813)
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Operating transfers (out)	-	-	-	-
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	8,750	8,979	229	(4,813)
Fund balance (deficit) at beginning of year	15,004	15,004	-	19,817
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ 23,754</u>	<u>\$ 23,983</u>	<u>\$ 229</u>	<u>\$ 15,004</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, 2000

	Budget	Actual	Variance - favorable (unfavorable)	1999 Actual
Revenues				
Grants				
State	\$ -	\$ -	\$ -	\$ -
Federal pass-thru	44,495	28,273	(16,222)	6,843
Other	-	-	-	-
	<u>44,495</u>	<u>28,273</u>	<u>(16,222)</u>	<u>6,843</u>
Expenditures				
Current operations				
Welfare	44,495	28,273	16,222	6,843
Capital outlay	-	-	-	-
	<u>44,495</u>	<u>28,273</u>	<u>16,222</u>	<u>6,843</u>
Revenues over (under) expenditures	-	-	-	-
Other financing sources (uses)				
Operating transfers in	-	-	-	-
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	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-
Fund balance (deficit) at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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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, 2000

	Convention Center Debt (3100)	Quality of Life (3110)/(3111)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)/(3143)	Water and Sewer Debt (3650)	Totals
	2000	2000	2000	2000	2000	1999
ASSETS						
Cash	\$ 493,902	\$ 280,958	\$ 74,824	\$ 120,109	\$ 2,749,519	\$ 3,719,312
Accounts receivable	-	-	15,809	-	1,212,081	1,227,890
Accrued interest receivable	8,870	16,801	1,146	2,257	52,232	81,306
Special assessments receivable	-	-	-	-	5,030,000	51,850
	<u>\$ 502,772</u>	<u>\$ 297,759</u>	<u>\$ 91,779</u>	<u>\$ 122,366</u>	<u>\$ 9,043,832</u>	<u>\$ 10,058,508</u>
					<u>\$ 10,058,508</u>	<u>\$ 11,341,239</u>

LIABILITIES AND EQUITY

Accrued liabilities	\$ 11,438	\$ 63,591	\$ 18,901	\$ 27,769	\$ 509	\$ 185,214
Deferred revenue	-	-	-	-	6,180,000	7,455,000
	<u>11,438</u>	<u>63,591</u>	<u>18,901</u>	<u>27,769</u>	<u>6,180,509</u>	<u>7,640,214</u>
Fund balance						
Unreserved	491,334	234,168	72,878	94,597	2,863,323	3,701,025
Designated for debt service	491,334	234,168	72,878	94,597	2,863,323	3,701,025
	<u>\$ 502,772</u>	<u>\$ 297,759</u>	<u>\$ 91,779</u>	<u>\$ 122,366</u>	<u>\$ 9,043,832</u>	<u>\$ 11,341,239</u>
					<u>\$ 10,058,508</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, 2000

	Convention Center Debt (3100)	Quality of Life (3110)/(3111)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)/(3143)	Water and Sewer Debt (3650)	Totals
						2000 1999
Revenues						
Investment income	\$ 29,482	\$ 38,540	\$ 3,579	\$ 6,881	\$ 165,145	\$ 243,627 \$ 186,280
Taxes	-	1,245,031	-	-	-	1,245,031 1,278,571
Rentals	-	-	280,301	167,229	-	447,530 491,422
Special assessments	-	-	-	-	1,275,000	1,275,000 1,275,000
Other	-	-	-	-	22,597	22,597 18,132
Expenditures	<u>29,482</u>	<u>1,283,571</u>	<u>283,880</u>	<u>174,110</u>	<u>1,462,742</u>	<u>3,233,785</u> <u>3,249,405</u>
Other	-	-	-	-	120,350	120,350 16,621
Debt service						
Principal payments	250,000	370,000	230,000	120,000	1,305,000	2,275,000 2,139,868
Interest	56,625	788,187	50,595	69,377	44,425	1,009,209 1,225,896
Other	655	730	405	1,155	513	3,458 3,853
	<u>307,280</u>	<u>1,158,917</u>	<u>281,000</u>	<u>190,532</u>	<u>1,470,288</u>	<u>3,408,017</u> <u>3,386,238</u>
Revenues over (under) expenditures	<u>(277,798)</u>	<u>124,654</u>	<u>2,880</u>	<u>(16,422)</u>	<u>(7,546)</u>	<u>(174,232)</u> <u>(136,833)</u>
Other financing sources (uses)						
Operating transfers in	136,023	-	-	-	70,792	206,815 196,839
Proceeds of refunding bonds	-	-	-	-	-	- 13,892,870
Payment to refunded bond escrow agent	-	-	-	-	-	- (13,892,870)
Total other financing sources (uses)	<u>136,023</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>70,792</u>	<u>206,815</u> <u>196,839</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(141,775)</u>	<u>124,654</u>	<u>2,880</u>	<u>(16,422)</u>	<u>63,246</u>	<u>32,583</u> <u>60,006</u>
Fund balance at beginning of year	633,109	86,822	69,998	111,019	2,800,077	3,701,025 3,641,019
Equity transfer (to) from other funds	-	22,692	-	-	-	22,692 -
Fund balance at end of year	<u>\$ 491,334</u>	<u>\$ 234,168</u>	<u>\$ 72,878</u>	<u>\$ 94,597</u>	<u>\$ 2,863,323</u>	<u>\$ 3,756,300</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, 2000

	Budget	Actual	Variance favorable (unfavorable)	1999 Actual
Revenues				
Investment income	\$ 29,125	\$ 29,482	\$ 357	\$ 30,968
Taxes	-	-	-	-
Rentals	-	-	-	-
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>29,125</u>	<u>29,482</u>	<u>357</u>	<u>30,968</u>
Expenditures				
Other	-	-	-	-
Debt service				
Principal payments	250,000	250,000	-	200,000
Interest	56,625	56,625	-	68,650
Other	550	655	105	769
	<u>307,175</u>	<u>307,280</u>	<u>105</u>	<u>269,419</u>
	<u>(278,050)</u>	<u>(277,798)</u>	<u>462</u>	<u>(238,451)</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	130,399	136,023	5,624	124,542
Proceeds of refunding bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>130,399</u>	<u>136,023</u>	<u>5,624</u>	<u>124,542</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(147,651)</u>	<u>(141,775)</u>	<u>6,086</u>	<u>(113,909)</u>
Fund balance at beginning of year	633,109	633,109	-	747,018
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 485,458</u>	<u>\$ 491,334</u>	<u>\$ 6,086</u>	<u>\$ 633,109</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, 2000

	<u>Budget</u>	<u>Actual</u>	<u>Variance favorable (unfavorable)</u>	<u>1999 Actual</u>
Revenues				
Investment income	\$ 15,000	\$ 38,540	\$ 23,540	\$ 19,486
Taxes	1,169,293	1,245,031	75,738	1,278,571
Rentals	-	-	-	-
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>1,184,293</u>	<u>1,283,571</u>	<u>99,278</u>	<u>1,298,057</u>
Expenditures				
Other	-	-	-	-
Debt service				
Principal payments	370,000	370,000	-	268,868
Interest	788,214	788,187	27	972,438
Other	913	730	183	694
	<u>1,159,127</u>	<u>1,158,917</u>	<u>210</u>	<u>1,243,000</u>
	<u>25,166</u>	<u>124,654</u>	<u>99,488</u>	<u>55,057</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Proceeds of refunding bonds	-	-	-	13,892,870
Payment to refunded bond escrow agent	-	-	-	(13,892,870)
Total other financing sources (uses)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	25,166	124,654	99,488	55,057
Fund balance at beginning of year	86,822	86,822	-	31,765
Equity transfer (to) from other funds	-	22,692	22,692	-
Fund balance at end of year	<u>\$ 111,988</u>	<u>\$ 234,168</u>	<u>\$ 122,180</u>	<u>\$ 86,822</u>

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, 2000

	Budget	Actual	Variance favorable (unfavorable)	1999 Actual
Revenues				
Investment income	\$ 3,000	\$ 3,579	\$ 579	\$ 3,227
Taxes	-	-	-	-
Rentals	278,114	280,301	2,187	290,147
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>281,114</u>	<u>283,880</u>	<u>2,766</u>	<u>293,374</u>
Expenditures				
Other	-	-	-	-
Debt service				
Principal payments	230,000	230,000	-	240,000
Interest	50,595	50,595	-	59,652
Other	519	405	114	554
	<u>281,114</u>	<u>281,000</u>	<u>114</u>	<u>300,206</u>
	-	2,880	2,880	(6,832)
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	-	2,880	2,880	(6,832)
Fund balance at beginning of year	69,998	69,998	-	76,830
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 69,998</u>	<u>\$ 72,878</u>	<u>\$ 2,880</u>	<u>\$ 69,998</u>

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, 2000

	Budget	Actual	Variance favorable (unfavorable)	1999 Actual
Revenues				
Investment income	\$ 6,675	\$ 6,881	\$ 206	\$ 6,594
Taxes	-	-	-	-
Rentals	184,403	167,229	(\$ 17,174)	201,275
Special assessments	-	-	-	-
Other	-	-	-	-
	<u>191,078</u>	<u>174,110</u>	<u>(16,968)</u>	<u>207,869</u>
Expenditures				
Other	-	-	-	-
Debt service				
Principal payments	120,000	120,000	-	125,000
Interest	69,378	69,377	1	74,098
Other	1,700	1,155	545	1,636
	<u>191,078</u>	<u>190,532</u>	<u>546</u>	<u>200,734</u>
Revenues over (under) expenditures	<u>-</u>	<u>(16,422)</u>	<u>(16,422)</u>	<u>7,135</u>
Other financing sources (uses)				
Operating transfers in	-	-	-	-
Proceeds of refunding bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER	<u>-</u>	<u>(16,422)</u>	<u>(16,422)</u>	<u>7,135</u>
Fund balance at beginning of year	111,019	111,019	-	103,884
Equity transfer (to) from other funds	-	-	-	-
Fund balance at end of year	<u>\$ 111,019</u>	<u>\$ 94,597</u>	<u>(\$ 16,422)</u>	<u>\$ 111,019</u>

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, 2000

	Budget	Actual	Variance favorable (unfavorable)	1999 Actual
Revenues				
Investment income	\$ 154,325	\$ 165,145	\$ 10,820	\$ 126,005
Taxes	-	-	-	-
Rentals	-	-	-	-
Special assessments	1,275,000	1,275,000	-	1,275,000
Other	18,918	22,597	3,679	18,132
	<u>1,448,243</u>	<u>1,462,742</u>	<u>14,499</u>	<u>1,419,137</u>
Expenditures				
Other	119,457	120,350	(893)	16,621
Debt service				
Principal payments	1,305,000	1,305,000	-	1,305,000
Interest	44,425	44,425	-	51,058
Other	-	513	(513)	200
	<u>1,468,882</u>	<u>1,470,288</u>	<u>(1,406)</u>	<u>1,372,879</u>
	<u>(20,639)</u>	<u>(7,546)</u>	<u>13,093</u>	<u>46,258</u>
Revenues over (under) expenditures				
Other financing sources (uses)				
Operating transfers in	70,792	70,792	-	72,297
Proceeds of refunding bonds	-	-	-	-
Payment to refunded bond escrow agent	-	-	-	-
Total other financing sources (uses)	<u>70,792</u>	<u>70,792</u>	<u>-</u>	<u>72,297</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	50,153	63,246	13,093	118,555
Fund balance at beginning of year				
Equity transfer (to) from other funds	2,800,077	2,800,077	-	2,681,522
Fund balance at end of year	<u>\$ 2,850,230</u>	<u>\$ 2,863,323</u>	<u>\$ 13,093</u>	<u>\$ 2,800,077</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.

Fruitport/Norton Shores Sewer Project (4618)--to account for revenues and expenditures for constructing a water supply system facility to serve property in the Fruitport Charter Township and the City of Norton Shores located in the County of Muskegon.

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, 2000

	Quality of Life Construction (4110)	Hall of Justice (4130)	Heritage Landing (4180)	Wickham Drive Expansion (4200)	Fruitport Township Sewer Project (4615)	Fruitport/Norton Shores Sewer Project (4618)
ASSETS						
Cash and cash equivalents	\$ -	\$ -	\$ 18,885	\$ -	\$ 495,848	\$ -
Accounts receivable	-	-	-	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-
Intergovernmental receivable	-	-	-	189,279	-	3,822
Accrued interest receivable	-	-	-	-	11,989	-
Long-term note receivable	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,885</u>	<u>\$ 189,279</u>	<u>\$ 507,837</u>	<u>\$ 3,822</u>
LIABILITIES AND FUND BALANCE						
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 28,963	\$ 114
Accrued liabilities	-	-	-	-	-	74
Due to other funds	-	-	-	189,279	-	3,634
Long-term advance from other funds	-	-	-	-	-	-
Deferred revenue	-	-	10,353	-	-	-
	<u>-</u>	<u>-</u>	<u>10,353</u>	<u>189,279</u>	<u>28,963</u>	<u>3,822</u>
Fund balance (deficit)						
Reserved for long-term note receivable	-	-	-	-	-	-
Unreserved	-	-	8,532	-	478,874	-
Designated for Capital Projects	-	-	-	-	-	-
Undesignated	-	-	8,532	-	478,874	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 18,885</u>	<u>\$ 189,279</u>	<u>\$ 507,837</u>	<u>\$ 3,822</u>

County of Muskegon
Capital Projects Funds
COMBINING BALANCE SHEET - continued
September 30, 2000

	Public Improvement (4930)	Jail Expansion (4950)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	2000	1999
ASSETS							
Cash and cash equivalents	\$ 1,095,406	\$ -	\$ 38,968	\$ 5,729	\$ 248,416	\$ 1,903,252	\$ 3,459,232
Accounts receivable	38	-	-	-	-	38	126,473
Assessments receivable-deferred	-	-	-	15,771	-	15,771	19,197
Intergovernmental receivable	-	-	-	-	-	193,101	472,131
Accrued interest receivable	19,053	-	-	-	4,010	35,052	10,716
Long-term note receivable	500,000	-	300,000	-	-	800,000	800,000
	<u>\$ 1,614,497</u>	<u>\$ -</u>	<u>\$ 338,968</u>	<u>\$ 21,500</u>	<u>\$ 252,426</u>	<u>\$ 2,947,214</u>	<u>\$ 4,887,749</u>

LIABILITIES AND FUND BALANCE

Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,077	\$ 549,378
Accrued liabilities	-	-	-	-	1,199	1,273	3,835
Due to other funds	-	-	-	-	-	192,913	413,489
Long-term advance from other funds	-	-	-	21,500	-	21,500	21,500
Deferred revenue	-	-	-	-	-	10,353	10,353
	-	-	-	21,500	1,199	255,116	998,555
Fund balance (deficit)							
Reserved for long-term note receivable	500,000	-	300,000	-	-	800,000	800,000
Unreserved							
Designated for Capital Projects	1,114,497	-	-	-	251,227	1,853,130	3,050,051
Undesignated	-	-	38,968	-	-	38,968	39,143
	<u>1,614,497</u>	<u>-</u>	<u>338,968</u>	<u>-</u>	<u>251,227</u>	<u>2,692,098</u>	<u>3,889,194</u>
	<u>\$ 1,614,497</u>	<u>\$ -</u>	<u>\$ 338,968</u>	<u>\$ 21,500</u>	<u>\$ 252,426</u>	<u>\$ 2,947,214</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, 2000

	Quality of Life Construction (4110)	Hall of Justice (4130)	Heritage Landing (4180)	Wickham Drive Expansion (4200)	Fruitport Township Sewer Project (4615)	Fruitport/ Norton Shores Sewer Project (4618)
Revenues						
State grant	\$ -	\$ -	\$ -	\$ 528,812	\$ -	\$ -
Federal grant	-	-	-	-	-	-
Investment income	-	-	-	-	45,632	-
Contributions from private sources	-	-	-	897	-	3,821
Other	-	-	-	-	-	-
	-	-	-	529,709	45,632	3,821
Expenditures						
Capital outlay	4,740	-	61,046	529,709	1,243,583	3,821
Other services and charges	-	-	35	-	-	-
	4,740	-	61,081	529,709	1,243,583	3,821
	(4,740)	-	(61,081)	-	(1,197,951)	-
Revenues over (under) expenditures						
Other financing sources	-	-	-	-	-	-
Sale of Land-Buildings	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-
Operating transfers in	-	-	61,081	-	-	-
	-	-	61,081	-	-	-
	(4,740)	-	-	-	(1,197,951)	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES						
	(4,740)	-	-	-	(1,197,951)	-
Fund balance at beginning of year	27,432	-	8,532	-	1,676,825	-
Equity transfer (to) from other funds	(22,692)	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ 8,532	\$ -	\$ 478,874	\$ -

County of Muskegon
Capital Projects Funds
**COMBINING STATEMENTS OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE - continued**
For the Year ended September 30, 2000

	Public Improvement (4930)	Jail Expansion (4950)	Capital Improvement (4960)	Drain Revolving (6010)	Drain Projects (8010)	Totals
						2000
						1999
Revenues						
State grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 518,905
Federal grant	-	-	-	-	-	15,318
Investment income	57,041	-	-	-	11,750	42,966
Contributions from private sources	-	-	-	-	13,332	32,868
Other	39,224	-	-	-	-	25,544
	<u>96,265</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>25,082</u>	<u>700,509</u>
Expenditures						
Capital outlay	10,927	21,826	-	-	-	1,875,652
Other services and charges	175	-	175	-	54,157	184,512
	<u>11,102</u>	<u>21,826</u>	<u>175</u>	<u>-</u>	<u>54,157</u>	<u>1,930,194</u>
Revenues over (under) expenditures	85,163	(21,826)	(175)	-	(29,075)	(5,046,022)
Other financing sources						
Sale of Land-Buildings	-	-	-	-	-	826,744
Bond Proceeds	-	-	-	-	-	2,680,000
Operating transfers (out)	(69,663)	-	-	-	-	(69,663)
Operating transfers in	-	21,826	-	-	42,037	2,825,552
	<u>(69,663)</u>	<u>21,826</u>	<u>-</u>	<u>-</u>	<u>42,037</u>	<u>6,332,296</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	15,500	-	(175)	-	12,962	1,286,274
Fund balance at beginning of year	1,598,997	-	339,143	-	238,265	2,602,920
Equity transfer (to) from other funds	-	-	-	-	-	(22,692)
Fund balance at end of year	<u>\$ 1,614,497</u>	<u>\$ -</u>	<u>\$ 338,968</u>	<u>\$ -</u>	<u>\$ 251,227</u>	<u>\$ 3,889,194</u>

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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 35% of the operating costs), the Urban Mass Transportation Administration (paying 50% of the operating costs), and the local contributions (paying 15% 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, 2000

	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
								2000
								1999
ASSETS								
CURRENT ASSETS								
Cash and cash investments	\$ 769,745	\$ 12,096,860	\$ 3,350,203	\$ -	\$ 197,909	\$ 814,680	\$ 11,780,333	\$ 25,919,439
Accounts receivable	28,520	289,977	27,950	77,565	-	650,921	2,716,346	4,660,304
Intergovernmental receivable	-	-	393,398	98,335	606,251	-	-	1,097,984
Accrued interest receivable	7,421	211,287	61,544	-	3,742	12,129	224,202	319,830
Prepaid expenses	187,672	-	-	-	-	-	209,428	411,386
Inventories	-	516	516	-	-	-	26,947	27,889
Total current assets	993,358	12,598,640	3,833,611	175,900	807,902	1,477,730	14,957,256	33,164,245
PROPERTY AND EQUIPMENT - AT COST								
In service								
Land	-	-	-	4,432,964	199,487	-	6,717,889	11,345,390
Land improvements	676,091	1,584,533	1,521	7,802,483	-	-	5,804,328	15,668,052
Lagoons	-	-	-	-	-	-	9,517,671	9,517,671
Buildings	1,857,953	633,915	213,369	8,281,108	1,578,091	-	5,459,702	17,195,975
Machinery and equipment	92,040	1,424,996	228,532	2,442,131	3,901,968	1,260	5,031,830	10,517,466
Wastewater collection and distribution system	-	-	-	-	-	-	66,970,009	66,695,920
Capitalized interest and engineering costs	-	17,620	-	-	-	-	7,364,188	7,381,808
Less accumulated depreciation	2,626,084	3,661,064	443,422	22,958,686	5,679,546	1,260	106,865,617	138,322,282
	(682,926)	(2,522,694)	(222,004)	(8,172,745)	(2,610,836)	(1,260)	(40,374,497)	(50,275,551)
Construction in progress	1,943,158	1,138,370	221,418	14,785,941	3,068,710	-	66,491,120	88,046,731
	-	-	-	1,308,599	573,651	-	7,016,478	9,849,266
LONG TERM ADVANCE TO OTHER FUNDS	1,943,158	1,138,370	221,418	16,094,540	3,642,361	-	73,507,598	97,895,997
	-	217,410	-	-	-	-	-	241,845
Total	\$ 2,936,516	\$ 13,954,420	\$ 4,055,029	\$ 16,270,440	\$ 4,450,263	\$ 1,477,730	\$ 88,464,854	\$ 131,302,087

County of Muskegon
Enterprise Funds
COMBINING BALANCE SHEET - CONTINUED

September 30, 2000

	Fairgrounds Operation (5083)	Solid Waste Management (5710)	Fly Ash Program (5711)	Muskegon		Northside Water (5910)	Muskegon County		Totals
				County Airport (5810)	Area Transit System (5880)		Wastewater Management System (5920)	2000	
LIABILITIES AND EQUITY									
CURRENT LIABILITIES									
Accounts payable	\$ 1,288	\$ 17,527	\$ 2,843	\$ 51,790	\$ 291,018	\$ 32,593	\$ 4,997,659	\$ 5,394,718	\$ 5,000,607
Advances payable	-	-	-	-	98,886	-	-	98,886	306,968
Accrued interest	42,808	-	-	34,091	-	-	-	76,899	82,519
Accrued liabilities	3,995	78,995	10,141	131,569	96,631	817	685,450	1,007,598	1,114,627
Due to other funds	-	-	-	450,390	-	-	70,421	520,811	1,036,524
Current portion of long term debt	180,000	-	-	111,372	-	-	1,665,000	1,956,372	1,986,372
Payable from restricted funds:									
Accrued interest	-	-	-	-	-	-	215,352	215,352	235,118
Total current liabilities	228,091	96,522	12,984	779,212	486,535	33,410	7,633,882	9,270,636	9,762,735
NONCURRENT LIABILITIES									
Long term debt	1,520,000	-	-	2,390,000	-	-	14,140,000	18,050,000	20,000,000
Accrued closure costs	-	5,064,000	1,601,680	-	-	-	-	6,665,680	7,658,400
Long term advance from other funds	-	-	-	1,440,912	-	-	-	1,440,912	1,457,480
Total noncurrent liabilities	1,520,000	5,064,000	1,601,680	3,830,912	-	-	14,140,000	26,156,592	29,115,880
DEFERRED REVENUE									
	-	-	393,398	-	-	-	-	393,398	571,761
CONTRIBUTIONS IN AID OF CONSTRUCTION									
Capital contributed	-	-	-	17,008,666	6,077,071	-	81,974,024	105,059,761	101,522,430
Less - accumulated amortization	-	-	-	(6,812,638)	(2,588,926)	-	(34,881,100)	(44,282,664)	(41,345,056)
	-	-	-	10,196,028	3,488,145	-	47,092,924	60,777,097	60,177,374
RETAINED EARNINGS									
Reserved for cell closure	-	8,793,898	-	-	-	-	-	8,793,898	7,181,797
Reserved for debt service	-	-	-	-	-	-	4,146,208	4,146,208	3,826,808
Unreserved	1,188,425	-	2,046,967	1,464,288	475,583	1,444,320	15,451,840	22,071,423	20,665,732
	1,188,425	8,793,898	2,046,967	1,464,288	475,583	1,444,320	19,598,048	35,011,529	31,674,337
	\$ 2,936,516	\$ 13,954,420	\$ 4,055,029	\$ 16,270,440	\$ 4,450,263	\$ 1,477,730	\$ 88,464,854	\$ 131,609,252	\$ 131,302,087

County of Muskegon
Enterprise Funds
COMBINING STATEMENT OF CASH FLOWS
For the Year ending September 30, 2000

	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
	2000	2000	2000	2000	2000	2000	2000	1999
CASH FLOW FROM OPERATIONS								
Operating income (loss)	\$ 165,530	\$ 1,070,832	\$ 109,616	\$ 1,090,676	\$ 1,975,793	\$ 157,766	\$ 1,379,119	\$ 5,170,182
Adjustments to reconcile operating income(loss) to net cash provided by (used for) operations:								
Increase (decrease) in deferred revenue	-	-	(178,363)	-	-	-	-	(178,363)
Depreciation expense	65,586	144,160	18,112	736,468	361,526	-	3,107,926	4,192,552
(Increase) decrease in accounts receivable	436,688	(24,516)	8,841	29,371	10,573	128,699	279,369	(1,476,812)
Decrease in intergovernmental receivable	-	-	178,363	217,577	-	-	-	675,926
Increase in advances payable	-	-	-	-	(208,081)	-	-	20,646
(Increase) decrease in inventory	-	-	-	-	155	-	(245)	(2,666)
Increase (decrease) in accounts payable	(4,850)	(28,275)	(23,982)	(58,939)	70,520	10,269	429,368	1,832,868
Other income	126,845	(73,895)	-	140,998	-	53,395	111,737	883,398
Other (expense)	-	-	(9,844)	-	(310)	-	-	(109,633)
(Increase) decrease in prepaid expenses	19,584	-	-	-	-	-	(5,298)	60,820
Increase in due to other funds	-	-	-	-	-	-	-	564,197
(Decrease) in due to other funds	-	-	-	(582,554)	-	-	66,841	(384,090)
Increase (decrease) in accruals	3,845	(13,984)	194	(7,636)	(9,283)	(536)	(79,629)	(229,737)
Total adjustments	647,698	3,490	(6,679)	475,285	225,100	191,827	3,910,069	5,853,965
Net cash provided by (used for) operations	482,168	1,074,322	102,937	(615,391)	(1,750,693)	349,593	2,530,950	683,783
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES								
Bond payments	(185,000)	-	-	(100,000)	-	-	(1,695,000)	(2,037,673)
Interest expense and agent fees	(133,722)	-	-	(195,007)	-	-	(942,072)	(1,368,575)
Purchase of fixed assets	(6,982)	(17,786)	(10,833)	(460,237)	(959,287)	-	(747,974)	(328,559)
Construction in progress	-	-	-	(216,782)	(379,190)	-	(304,229)	(2,896,515)
Sale of fixed assets	-	-	-	-	-	-	18,385	555,678
Capital contributions and grants	-	-	-	787,309	1,179,816	-	1,695,000	2,834,455
Net cash provided by (used for) capital and related financing activities	\$ 325,704	\$ (17,786)	\$ (10,833)	\$ (184,717)	\$ (158,661)	\$ -	\$ (1,975,890)	\$ (3,241,189)

This Statement covers more than one page.

INTERNAL SERVICE FUNDS

Delinquent Tax Revolving Funds (6196, 6197, 6198, 6199)--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 printing services which provides all common offices with necessary support.

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 a contractual funding level.

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET

September 30, 2000

	1996	1997	1998	1999	Central Stores (6330)
	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	Delinquent Tax Revolving (6199)	
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ -	\$ 4,104,970	\$ 2,802,210	\$ 4,053,281	\$ 225,727
Accounts receivable	-	-	-	-	3,009
Accrued interest receivable	-	90,127	45,295	29,793	3,342
Current portion of delinquent taxes receivable	-	493,715	1,250,176	2,525,946	-
Current portion of interest and penalties receivable on delinquent taxes	-	263,820	479,234	277,854	-
Prepaid expenses	-	-	-	-	-
Total current assets	-	4,952,632	4,576,915	6,886,874	232,078
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	-	164,572	1,527,994	3,087,267	-
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES					
	-	-	159,745	339,599	-
	\$ -	\$ 5,117,204	\$ 6,264,654	\$ 10,313,740	\$ 232,078

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET - CONTINUED

September 30, 2000

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	2000	Totals 1999
ASSETS						
CURRENT ASSETS						
Cash and cash equivalents	\$ 52,563	\$ 921,698	\$ 6,883,671	\$ 2,195,770	\$ 21,239,890	\$ 18,371,169
Accounts receivable	-	12	4,108	-	7,129	3,732
Accrued interest receivable	-	13,889	119,252	36,745	338,443	230,385
Current portion of delinquent taxes receivable	-	-	-	-	4,269,837	4,567,209
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	-	1,020,908	964,322
Prepaid expenses	-	-	48,546	-	48,546	361,050
Total current assets	52,563	935,599	7,055,577	2,232,515	26,924,753	24,497,867
LONG-TERM NOTE RECEIVABLE	-	-	200,000	-	200,000	200,000
LONG-TERM ADVANCE TO OTHER FUNDS	-	-	1,440,912	-	1,440,912	1,457,480
PROPERTY AND EQUIPMENT - AT COST						
Land	-	444,908	-	-	444,908	444,908
Buildings	-	1,510,011	-	-	1,510,011	1,526,229
Machinery and equipment	-	5,933,015	-	-	5,933,015	5,282,034
Less accumulated depreciation	-	(4,142,772)	-	-	(4,142,772)	(3,686,484)
DELINQUENT TAXES RECEIVABLE	-	3,745,162	-	-	3,745,162	3,566,687
	-	-	-	-	4,779,833	5,241,760
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	-	-	499,344	566,957
	\$ 52,563	\$ 4,680,761	\$ 8,696,489	\$ 2,232,515	\$ 37,590,004	\$ 35,530,751

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET

September 30, 2000

	1996 Delinquent Tax Revolving (6196)	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	Central Stores (6330)
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 905
Accrued liabilities	-	36,600	98,542	227,708	1,183
Current portion of tax anticipation notes payable	-	1,800,000	3,500,000	6,000,000	-
Total current liabilities	<u>-</u>	<u>1,836,600</u>	<u>3,598,542</u>	<u>6,227,708</u>	<u>2,088</u>
LONG-TERM DEBT					
Tax anticipation notes payable	-	-	1,500,000	3,250,000	-
Land Contract Payable	-	-	-	-	-
Long-term advances from other funds	-	-	-	-	30,000
	<u>-</u>	<u>-</u>	<u>1,500,000</u>	<u>3,250,000</u>	<u>30,000</u>
RETAINED EARNINGS					
Reserved for equipment purchases	-	-	-	-	-
Unreserved	-	3,280,604	1,166,112	836,032	199,990
	<u>-</u>	<u>3,280,604</u>	<u>1,166,112</u>	<u>836,032</u>	<u>199,990</u>
\$ -	<u><u>\$ 5,117,204</u></u>	<u><u>\$ 6,264,654</u></u>	<u><u>\$ 10,313,740</u></u>	<u><u>\$ 232,078</u></u>	

County of Muskegon
Internal Service Funds
COMBINING BALANCE SHEET - CONTINUED

September 30, 2000

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals
					2000
					1999
LIABILITIES AND EQUITY					
CURRENT LIABILITIES					
Accounts payable	\$ 50,273	\$ 6,596	\$ 249,857	\$ -	\$ 307,631
Accrued liabilities	2,290	-	3,207,331	-	3,573,654
Current portion of tax anticipation notes payable	-	-	-	-	11,300,000
Total current liabilities	52,563	6,596	3,457,188	-	15,181,285
LONG-TERM DEBT					
Tax anticipation notes payable	-	-	-	-	4,750,000
Land Contract Payable	-	230,017	-	-	230,017
Long-term advances from other funds	-	784,528	-	-	814,528
	-	1,014,545	-	-	5,794,545
					7,887,596
RETAINED EARNINGS					
Reserved for equipment purchases	-	3,659,620	-	-	3,659,620
Unreserved	-	-	5,239,301	2,232,515	12,954,554
	-	3,659,620	5,239,301	2,232,515	16,614,174
	\$ 52,563	\$ 4,680,761	\$ 8,696,489	\$ 2,232,515	\$ 37,590,004
					\$ 35,530,751

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF REVENUES, EXPENSE
AND CHANGES IN RETAINED EARNINGS
Year Ended September 30, 2000

	1996	1997	1998	1999	Central Stores (6330)
	Delinquent Tax Revolving (6196)	Delinquent Tax Revolving (6197)	Delinquent Tax Revolving (6198)	Delinquent Tax Revolving (6199)	
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ 273,497	\$ 522,793	\$ 1,034,310	\$ -
Intergovernmental revenues	-	-	-	-	175,459
State	-	-	-	-	-
Federal	-	-	-	-	-
Other	-	-	-	-	-
	<u>-</u>	<u>273,497</u>	<u>522,793</u>	<u>1,034,310</u>	<u>175,459</u>
Operating expenses					
Salaries and fringes	-	-	-	-	11,667
Supplies and other operating expenses	-	6,844	2,006	17,150	123,037
Insurance benefits and claims	-	-	-	-	-
Insurance premiums	-	-	-	-	-
Interest expense	-	186,783	395,990	227,708	-
Depreciation	-	193,627	397,996	244,858	134,704
	<u>-</u>	<u>79,870</u>	<u>124,797</u>	<u>789,452</u>	<u>40,755</u>
Operating income (loss)					
	-	261,560	145,610	46,580	9,629
Non-Operating revenues (expenses)					
Investment income	-	341,430	270,407	836,032	50,384
Net Income (loss) before operating transfers					
	-	(358,289)	-	-	-
	<u>-</u>	<u>(358,289)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Operating transfers in					
Operating transfers (out)					
	-	(16,859)	270,407	836,032	50,384
NET INCOME (LOSS)					
	2,165,695	1,131,768	895,705	-	149,606
Retained earnings at beginning of year	(2,165,695)	2,165,695	-	-	-
Equity transfer (to) from other funds					
Retained earnings at end of year	<u>\$ -</u>	<u>\$ 3,280,604</u>	<u>\$ 1,166,112</u>	<u>\$ 836,032</u>	<u>\$ 199,990</u>

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN RETAINED EARNINGS
Year Ended September 30, 2000

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	2000	1999
Operating revenues						
Interest and penalties on delinquent taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,830,600	\$ 1,810,164
Intergovernmental revenues	680,315	1,057,065	8,560,038	-	10,472,877	10,898,340
State	-	-	-	-	-	918,723
Federal	-	-	-	-	-	18,750
Other	-	311,847	671,492	104,451	1,087,790	1,816,000
	<u>680,315</u>	<u>1,368,912</u>	<u>9,231,530</u>	<u>104,451</u>	<u>13,391,267</u>	<u>15,461,977</u>
Operating expenses						
Salaries and fringes	215,791	-	1,017,090	-	1,244,548	1,043,939
Supplies and other operating expenses	464,524	498,236	271,104	-	1,382,901	1,295,467
Insurance benefits and claims	-	-	4,514,149	-	4,514,149	474,002
Insurance premiums	-	-	3,836,687	-	3,836,687	7,415,741
Interest expense	-	35,326	-	-	845,807	866,787
Depreciation	-	681,686	-	-	681,686	659,874
	<u>680,315</u>	<u>1,215,248</u>	<u>9,639,030</u>	<u>-</u>	<u>12,505,778</u>	<u>11,755,810</u>
Operating income (loss)	-	153,664	(407,500)	104,451	885,489	3,706,167
Non-Operating revenues (expenses)						
Investment income	-	42,655	349,036	-	855,070	782,002
Net Income (loss) before operating transfers	-	196,319	(58,464)	104,451	1,740,559	4,488,169
Operating transfers in	-	-	-	-	-	140,225
Operating transfers (out)	-	-	-	-	(358,289)	(2,975,442)
	-	-	-	-	(358,289)	(2,835,217)
NET INCOME (LOSS)	-	196,319	(58,464)	104,451	1,382,270	1,652,952
Retained earnings at beginning of year	-	3,463,301	5,297,765	2,128,064	15,231,904	14,930,068
Equity transfer (to) from other funds	-	-	-	-	-	(1,351,116)
Retained earnings at end of year	<u>\$ -</u>	<u>\$ 3,659,620</u>	<u>\$ 5,239,301</u>	<u>\$ 2,232,515</u>	<u>\$ 16,614,174</u>	<u>\$ 15,231,904</u>

County of Muskegon
Internal Service Funds
COMBINING STATEMENT OF CASH FLOWS

For the Year Ending September 30, 2000

	1996 Delinquent Tax Revolving (6196)	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	Central Stores (6330)
CASH FLOW FROM OPERATIONS					
Operating income (loss)	\$ -	\$ 79,870	\$ 124,797	\$ 789,452	\$ 40,755
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	-	186,783	395,990	227,708	-
Other debt service expense	-	6,844	2,006	17,150	-
Debt service revenues	-	(273,497)	(522,793)	(1,034,310)	-
(Increase) decrease in accounts receivable	-	-	-	-	(1,347)
(Increase) decrease in prepaid items	-	-	-	-	-
Increase (decrease) in accounts payable	-	-	-	-	(2,021)
Increase (decrease) in accrued liabilities	-	-	-	-	(5,719)
Total adjustments	-	(79,870)	(124,797)	(789,452)	(9,087)
Net cash provided by (used for) operations	-	-	-	-	31,668
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, 2000

	1996 Delinquent Tax Revolving (6196)	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	Central Stores (6330)
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Interest on debt and other debt expenses	(\$ 75,492)	\$ 7,870	\$ 41,567	\$ 1,017,160	\$ -
Tax collections	375,969	3,028,794	3,596,230	7,606,127	-
Delinquent tax payments to municipalities	-	-	-	(13,836,794)	-
Bond payments	(1,700,000)	(3,600,000)	(4,250,000)	-	-
Bond proceeds	-	-	-	9,250,000	-
Advances to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Operating transfers out	-	(358,289)	-	-	-
Operating transfers in	-	-	-	-	-
Equity transfers to other funds	(2,165,695)	-	-	-	-
Equity transfers from other funds	-	2,165,695	-	-	-
Net cash provided by (used for) noncapital financing activities	(3,565,218)	1,244,070	(612,203)	4,036,493	-

CASH FLOW FROM INVESTING ACTIVITIES

Interest received from investment pool	98,439	200,774	116,139	16,788	8,115
Net cash provided by investing activities	98,439	200,774	116,139	16,788	8,115

NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS

	(3,466,779)	1,444,844	(496,064)	4,053,281	39,783
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	3,466,779	2,660,126	3,298,274	-	185,944
CASH AND CASH EQUIVALENTS AT END OF YEAR	\$ -	\$ 4,104,970	\$ 2,802,210	\$ 4,053,281	\$ 225,727

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, 2000

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 2000	Totals 1999
CASH FLOW FROM OPERATIONS						
Operating income (loss)	\$ -	\$ 153,664	(\$ 407,500)	\$ 104,451	\$ 885,489	\$ 3,706,167
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operations:						
Depreciation expense	-	681,686	-	-	681,686	659,874
Loss (Gain) on sale of fixed assets	-	17,971	-	-	17,971	52,382
Debt service interest expense	-	-	-	-	810,481	849,227
Other debt service expense	-	-	-	-	26,000	20,440
Debt service revenues	-	-	-	-	(1,830,600)	(1,810,164)
(Increase) decrease in accounts receivable	-	1,332	(3,381)	(36,745)	(40,141)	1,302
(Increase) decrease in prepaid items	-	-	312,504	-	312,504	(207,317)
Increase (decrease) in accounts payable	20,166	(49,344)	(220,173)	-	(251,372)	170,003
Increase (decrease) in accrued liabilities	(5,665)	-	1,285,804	-	1,274,420	(547,943)
Total adjustments	14,501	651,645	1,374,754	(36,745)	1,000,949	(812,196)
Net cash provided by (used for) operations	14,501	805,309	967,254	67,706	1,886,438	2,893,971
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Principal payments on long term debt	-	(18,616)	-	-	(18,616)	(1,367)
Proceeds from sale of fixed assets	-	-	-	-	-	28,529
Purchase of fixed assets	-	(878,132)	-	-	(878,132)	(650,914)
Net cash used for capital and related financing activities	\$ -	(\$ 896,748)	\$ -	\$ -	(\$ 896,748)	(\$ 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, 2000

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	2000	Totals 1999
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES						
Interest on debt and other debt expenses	\$ -	\$ -	\$ -	-	\$ 991,105	\$ 975,368
Tax collections	-	-	-	-	14,607,120	11,784,780
Delinquent tax payments to municipalities	-	-	-	-	(13,836,794)	(11,340,157)
Bond payments	-	-	-	-	(9,550,000)	(8,300,000)
Bond proceeds	-	-	-	-	9,250,000	9,250,000
Advances to other funds	-	-	16,568	-	16,568	570,341
Advances from other funds	-	(24,435)	-	-	(24,435)	(23,052)
Operating transfers out	-	-	-	-	(358,289)	(2,975,442)
Operating transfers in	-	-	-	-	-	140,225
Equity transfers to other funds	-	-	-	-	(2,165,695)	(6,543,712)
Equity transfers from other funds	-	-	-	-	2,165,695	5,192,596
Net cash provided by (used for) noncapital financing activities	-	(24,435)	16,568	-	1,095,275	(1,269,053)
CASH FLOW FROM INVESTING ACTIVITIES						
Interest received from investment pool	-	39,976	303,525	-	783,756	737,048
Net cash provided by investing activities	-	39,976	303,525	-	783,756	737,048
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	14,501	(75,898)	1,287,347	67,706	2,868,721	1,738,214
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	38,062	997,596	5,596,324	2,128,064	18,371,169	16,632,955
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 52,563</u>	<u>\$ 921,698</u>	<u>\$ 6,883,671</u>	<u>\$ 2,195,770</u>	<u>\$ 21,239,890</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.

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.

Orchard View (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, 2000

	Agency Funds						Labor Management Program (7910)
	Trust and Agency (7010)	DSS Client Trust (7130)	Library Penal Fines (7210)	Retiree's Insurance (7330)	Central Dispatch (7708)		
ASSETS							
Cash and cash investments	\$ 2,014,794	\$ -	\$ 212,139	\$ 9,287,665	\$ -	\$ -	\$ 55,672
Accounts receivable	580,417	-	-	5,928	115,551	-	-
Intergovernmental receivable	-	-	-	-	-	-	-
Accrued interest receivable	-	-	7,732	160,932	255	-	900
	<u>\$ 2,595,211</u>	<u>\$ -</u>	<u>\$ 219,871</u>	<u>\$ 9,454,525</u>	<u>\$ 115,806</u>		<u>\$ 56,572</u>
LIABILITIES AND FUND BALANCE							
Accounts payable	\$ 805	\$ -	\$ -	\$ -	\$ 12,509	\$ -	\$ -
Intergovernmental payable	530,654	-	-	-	-	-	-
Undistributed current and delinquent taxes	928,322	-	-	-	-	-	-
Trust deposits	422,746	-	-	9,454,525	-	-	-
Accrued liabilities	-	-	-	-	17,850	-	445
Due to other funds	-	-	-	-	12,480	-	-
Unallocated receipts	687,916	-	219,871	-	72,967	-	56,127
Fines and Fees due to local municipalities and libraries	24,768	-	-	-	-	-	-
	<u>2,595,211</u>	<u>-</u>	<u>219,871</u>	<u>9,454,525</u>	<u>115,806</u>		<u>56,572</u>
Fund balances (deficit)							
Unreserved	-	-	-	-	-	-	-
Designated for perpetual Care	<u>\$ 2,595,211</u>	<u>\$ -</u>	<u>\$ 219,871</u>	<u>\$ 9,454,525</u>	<u>\$ 115,806</u>		<u>\$ 56,572</u>

County of Muskegon
Trust and Agency Funds
COMBINING BALANCE SHEET - CONTINUED
September 30, 2000

	Agency Funds		Expendable Trust		Totals
	Muskegon Veterans Affairs (7940)	Orchard View (7982)	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	
ASSETS					
Cash and cash investments	\$ 9,585	\$ 27,256	\$ 32,125	\$ 49,118	\$ 11,688,354
Accounts receivable	-	-	-	-	701,896
Intergovernmental receivable	-	-	-	-	128,693
Accrued interest receivable	4	459	-	954	97,723
	<u>\$ 9,589</u>	<u>\$ 27,715</u>	<u>\$ 32,125</u>	<u>\$ 50,072</u>	<u>\$ 12,561,486</u>
					<u>1999</u>
					<u>\$ 9,621,197</u>
					<u>742,356</u>
					<u>128,693</u>
					<u>97,723</u>
					<u>\$ 10,589,969</u>
LIABILITIES AND FUND BALANCE					
Accounts payable	\$ 9,589	\$ -	\$ -	\$ -	\$ 22,903
Intergovernmental payable	-	-	-	-	530,654
Undistributed current and delinquent taxes	-	-	-	-	928,322
Trust deposits	-	-	-	-	9,877,271
Accrued liabilities	-	176	-	-	18,471
Due to other funds	-	-	-	-	12,480
Unallocated receipts	-	27,539	-	-	1,064,420
Fines and Fees due to local municipalities and libraries	-	-	-	-	24,768
	<u>9,589</u>	<u>27,715</u>	<u>-</u>	<u>-</u>	<u>12,479,289</u>
					<u>26,803</u>
					<u>10,502,810</u>
Fund balances (deficit)					
Unreserved	-	-	32,125	50,072	82,197
Designated for perpetual Care	\$ 9,589	\$ 27,715	\$ 32,125	\$ 50,072	\$ 12,561,486
					<u>87,159</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, 2000

	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	2000	1999
Revenues				
Grants				
Federal	\$ -	\$ -	\$ -	\$ -
State	-	-	-	-
Local units	-	-	-	-
Charges for services rendered	-	-	-	-
Contributions from private sources	-	-	-	-
Investment income	1,001	2,799	3,800	3,621
Other	-	-	-	-
	<u>1,001</u>	<u>2,799</u>	<u>3,800</u>	<u>3,621</u>
Expenditures	380	8,382	8,762	9,033
Revenues over (under) expenditures	621	(5,583)	(4,962)	(5,412)
Other financing sources (uses) Operating transfers in (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	621	(5,583)	(4,962)	(5,412)
Fund balance (deficit) at beginning of year	31,504	55,655	87,159	92,571
Fund balance (deficit) at end of year	<u>\$ 32,125</u>	<u>\$ 50,072</u>	<u>\$ 82,197</u>	<u>\$ 87,159</u>

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
For the Year ended September 30, 2000

	<u>Balance</u> Oct. 1, 1999	<u>Additions</u>	<u>Deductions</u>	<u>Balance</u> Sept. 30, 2000
Trust and Agency (7010)				
ASSETS				
Cash and cash investments	\$ 1,802,695	\$ 80,198,345	\$ 79,986,246	\$ 2,014,794
Accounts receivable	561,103	1,114,999	1,095,685	580,417
	<u>\$ 2,363,798</u>	<u>\$ 81,313,344</u>	<u>\$ 81,081,931</u>	<u>\$ 2,595,211</u>
LIABILITIES				
Accounts payable	\$ 29,880	\$ 46,302,680	\$ 46,331,755	\$ 805
Intergovernmental payable	598,780	6,330,978	6,399,104	530,654
Undistributed current and delinquent taxes	544,606	50,340,300	49,956,584	928,322
Fines and fees due to local municipalities and libraries	26,803	332,272	334,307	24,768
Trust deposits	605,925	22,017,552	22,200,731	422,746
Unallocated receipts	557,804	7,456,879	7,326,767	687,916
	<u>\$ 2,363,798</u>	<u>\$ 132,780,661</u>	<u>\$ 132,549,248</u>	<u>\$ 2,595,211</u>
DSS Client Trust (7130)				
ASSETS				
Cash and cash investments	\$ -	-	-	\$ -
Intergovernmental receivable	105	-	105	-
Accrued interest receivable	4	-	4	-
	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 109</u>	<u>\$ -</u>
LIABILITIES				
Trust deposits	\$ -	-	-	\$ -
Due to other funds	52	-	52	-
Unallocated receipts	57	-	57	-
	<u>\$ 109</u>	<u>\$ -</u>	<u>\$ 109</u>	<u>\$ -</u>

County of Muskegon
Agency Funds
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
For the Year ended September 30, 2000

	Balance Oct. 1, 1999	Additions	Deductions	Balance Sept. 30, 2000
Library Penal Fines (7210)				
ASSETS				
Cash and cash investments	\$ 98,819	\$ 939,787	\$ 826,467	\$ 212,139
Accrued interest receivable	3,333	21,648	17,249	7,732
	<u>\$ 102,152</u>	<u>\$ 961,435</u>	<u>\$ 843,716</u>	<u>\$ 219,871</u>
LIABILITIES				
Unallocated receipts	\$ 102,152	\$ 944,186	\$ 826,467	\$ 219,871
	<u>\$ 102,152</u>	<u>\$ 944,186</u>	<u>\$ 826,467</u>	<u>\$ 219,871</u>
Retiree's Insurance (7330)				
ASSETS				
Cash and cash investments	\$ 7,561,410	\$ 2,972,334	\$ 1,246,079	\$ 9,287,665
Accounts receivable	576	274,500	269,148	5,928
Accrued interest receivable	92,274	454,176	385,518	160,932
	<u>\$ 7,654,260</u>	<u>\$ 3,701,010</u>	<u>\$ 1,900,745</u>	<u>\$ 9,454,525</u>
LIABILITIES				
Accounts payable	\$ 59,669	\$ 501,504	\$ 561,173	\$ -
Trust deposits	7,594,591	3,601,224	1,741,290	9,454,525
Unallocated receipts	-	-	-	-
	<u>\$ 7,654,260</u>	<u>\$ 4,102,728</u>	<u>\$ 2,302,463</u>	<u>\$ 9,454,525</u>
Central Dispatch (7708)				
ASSETS				
Cash and cash investments	\$ -	\$ 2,412,835	\$ 2,412,835	\$ -
Accounts receivable	180,677	1,047,400	1,112,526	115,551
Intergovernmental receivable	51,571	-	51,571	-
Accrued interest receivable	397	2,115	2,257	255
	<u>\$ 232,645</u>	<u>\$ 3,462,350</u>	<u>\$ 3,579,189</u>	<u>\$ 115,806</u>
LIABILITIES				
Accounts payable	\$ 23,250	\$ 1,286,025	\$ 1,296,766	\$ 12,509
Accrued liabilities	51,723	19,840	53,713	17,850
Due to other funds	34,692	-	22,212	12,480
Unallocated receipts	122,980	40,790	90,803	72,967
	<u>\$ 232,645</u>	<u>\$ 1,346,655</u>	<u>\$ 1,463,494</u>	<u>\$ 115,806</u>

County of Muskegon
Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
For the Year ended September 30, 2000

	Balance Oct. 1, 1999	Additions	Deductions	Balance Sept. 30, 2000
Labor Management Program (7910)				
ASSETS				
Cash and cash investments	\$ 52,755	\$ 93,845	\$ 90,928	\$ 55,672
Accrued interest receivable	644	2,577	2,321	900
	<u>\$ 53,399</u>	<u>\$ 96,422</u>	<u>\$ 93,249</u>	<u>\$ 56,572</u>
LIABILITIES				
Accounts payable	\$ 909	\$ 62,641	\$ 63,550	\$ -
Accrued liabilities	1,186	445	1,186	445
Unallocated receipts	51,304	4,823	-	56,127
	<u>\$ 53,399</u>	<u>\$ 67,909</u>	<u>\$ 64,736</u>	<u>\$ 56,572</u>
Muskegon Veterans Affairs (7940)				
ASSETS				
Cash and cash investments	\$ -	\$ 233,669	\$ 224,084	\$ 9,585
Intergovernmental receivable	77,017	-	77,017	-
Accrued interest receivable	42	-	38	4
	<u>\$ 77,059</u>	<u>\$ 233,669</u>	<u>\$ 301,139</u>	<u>\$ 9,589</u>
LIABILITIES				
Accounts payable	\$ 7,541	\$ 201,360	\$ 199,312	\$ 9,589
Due to other funds	69,518	-	69,518	-
	<u>\$ 77,059</u>	<u>\$ 201,360</u>	<u>\$ 268,830</u>	<u>\$ 9,589</u>
Orchard View (7982)				
ASSETS				
Cash and cash investments	\$ 19,105	\$ 24,571	\$ 16,420	\$ 27,256
Intergovernmental receivable	-	-	-	-
Accrued interest receivable	283	1,315	1,139	459
	<u>\$ 19,388</u>	<u>\$ 25,886</u>	<u>\$ 17,559</u>	<u>\$ 27,715</u>
LIABILITIES				
Accrued liabilities	\$ 456	\$ 176	\$ 456	\$ 176
Unallocated receipts	18,932	8,607	-	27,539
	<u>\$ 19,388</u>	<u>\$ 8,783</u>	<u>\$ 456</u>	<u>\$ 27,715</u>

County of Muskegon
Agency Funds
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
For the Year ended September 30, 2000

	Balance Oct. 1, 1999	Additions	Deductions	Balance Sept. 30, 2000
TOTALS - All Agency Funds				
ASSETS				
Cash and cash investments	\$ 9,534,784	\$ 86,875,386	\$ 84,803,059	\$ 11,607,111
Accounts receivable	742,356	2,436,899	2,477,359	701,896
Accrued interest receivable	96,977	481,831	408,526	170,282
Intergovernmental receivable	128,693	-	128,693	-
	\$ 10,502,810	\$ 89,794,116	\$ 87,817,637	\$ 12,479,289
LIABILITIES				
Accounts payable	\$ 121,249	\$ 48,354,210	\$ 48,452,556	\$ 22,903
Accrued liabilities	53,365	20,461	55,355	18,471
Due to other funds	104,262	-	91,782	12,480
Undistributed current and delinquent taxes	544,606	50,340,300	49,956,584	928,322
Intergovernmental payable	598,780	6,330,978	6,399,104	530,654
Fines and fees due to local municipalities and libraries	26,803	332,272	334,307	24,768
Trust deposits	8,200,516	25,618,776	23,942,021	9,877,271
Unallocated receipts	853,229	8,455,285	8,244,094	1,064,420
	\$ 10,502,810	\$ 139,452,282	\$ 137,475,803	\$ 12,479,289

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, 2000

	BALANCE OCTOBER 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
General Fixed Assets				
Land	\$ 2,282,514	\$ -	\$ 32,000	\$ 2,250,514
Land Improvements	2,299,289	25,138	-	2,324,427
Buildings and improvements	33,991,275	195,486	835,461	33,351,300
Equipment	6,789,628	1,197,582	554,896	7,432,314
Total General Fixed Assets	\$ 45,362,706	\$ 1,418,206	\$ 1,422,357	\$ 45,358,555
Investments in General Fixed Assets				
Capital projects funds				
General obligation bonds	\$ 5,311,809	\$ -	\$ -	\$ 5,311,809
Federal Grants	220,494	29,113	875	248,732
State Grants	4,132,067	864,715	479,867	4,516,915
General Fund revenues	18,467,815	564,412	981,649	18,050,578
Special revenue	7,337,396	-	-	7,337,396
Donated Land	9,893,125	-	-	9,893,125
Total Investment in general fixed assets	\$ 45,362,706	\$ 1,458,240	\$ 1,462,391	\$ 45,358,555

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

September 30, 2000

FUNCTION AND ACTIVITY	LAND	LAND IMPROVEMENTS	BUILDINGS AND IMPROVEMENTS	EQUIPMENT	CONSTRUCTION IN PROGRESS	TOTALS
General county government control						
Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Judicial	-	-	690,098	456,192	-	1,146,290
Total control	-	-	690,098	456,192	-	1,146,290
Staff agencies						
Finance	-	-	-	19,271	-	19,271
Administrative and board	444,456	17,471	3,896,578	29,754	-	4,388,259
Records and reporting	-	-	-	28,841	-	28,841
Personnel	-	-	-	32,153	-	32,153
Prosecution investigation	-	-	62,344	41,718	-	104,062
General county	318,750	-	10,880,386	197,611	-	11,396,747
Community services	-	-	-	34,963	-	34,963
Drains and public works	-	1,447	-	4,391	-	5,838
Internal services	-	-	5,576	181,445	-	187,021
Total staff agencies	763,206	18,918	14,844,884	570,147	-	16,197,155
Total general county government	763,206	18,918	15,534,982	1,026,339	-	17,343,445
Public safety						
Police protection	19,185	-	5,292,500	278,824	-	5,590,509
Animal protection	-	13,147	345,074	7,840	-	366,061
Marine safety	-	-	-	158,402	-	158,402
Total public safety	19,185	13,147	5,637,574	445,066	-	6,114,972
Health	517,280	1,618	6,362,117	4,860,938	-	11,741,953
Welfare	29,500	3,373	4,335,784	837,581	-	5,206,238
Culture	25,320	-	1,159,791	218,691	-	1,403,802
Recreation	896,023	2,287,371	321,052	43,699	-	3,548,145
Total general fixed assets allocated to functions	\$ 2,250,514	\$ 2,324,427	\$ 33,351,300	\$ 7,432,314	\$ -	\$ 45,358,555

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

For the Year Ending September 30, 2000

FUNCTION AND ACTIVITY	BALANCE OCTOBER 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE SEPTEMBER 30, 2000
General county government control				
Legislative	\$ 4,200	\$ -	\$ 4,200	\$ -
Judicial	1,120,114	47,616	21,440	1,146,290
Total control	<u>1,124,314</u>	<u>47,616</u>	<u>25,640</u>	<u>1,146,290</u>
Staff agencies				
Finance	21,021	-	1,750	19,271
Administrative and board	4,388,259	-	-	4,388,259
Records and reporting	28,222	11,821	11,202	28,841
Personnel	26,142	6,011	-	32,153
Prosecution investigation	99,080	4,982	-	104,062
General county	10,814,485	592,000	9,738	11,396,747
Community services	34,963	-	-	34,963
Drains and public works	5,838	-	-	5,838
Internal services	189,743	-	2,722	187,021
Total staff agencies	<u>15,607,753</u>	<u>614,814</u>	<u>25,412</u>	<u>16,197,155</u>
Total general county government	<u>16,732,067</u>	<u>662,430</u>	<u>51,052</u>	<u>17,343,445</u>
Public safety				
Police protection	5,549,237	55,378	14,106	5,590,509
Animal protection	366,061	-	-	366,061
Marine safety	186,022	-	27,620	158,402
Total public safety	<u>6,101,320</u>	<u>55,378</u>	<u>41,726</u>	<u>6,114,972</u>
Health	11,531,584	1,135,735	925,366	11,741,953
Welfare	5,535,140	73,939	402,841	5,206,238
Culture	1,943,164	49,699	589,061	1,403,802
Recreation	3,519,431	28,714	-	3,548,145
Total general fixed assets allocated to functions	<u>\$ 45,362,706</u>	<u>\$ 2,005,895</u>	<u>\$ 2,010,046</u>	<u>\$ 45,358,555</u>

STATISTICAL SECTION

County of Muskegon

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION*

Ten years ended September 30, 2000
(Unaudited)

Year Ended	Legislative	Judicial	General Governmental	Public Safety	Health	Welfare	Cultural	Recreation	Other	Total
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
2000	324,701	5,216,002	12,411,989	7,928,396	5,482,658	-	730,379	101,081	390,300	32,585,506

*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, 2000
(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
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	1,351,116
2000	17,452,197	14,405	5,625,556	2,168,919	5,025,346	868,407	1,033,331	626,581	32,814,742	-

*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, 2000
(Unaudited)

Year Ended	Taxable Value	Adjustments**	Adjusted Taxable value	County operating millage	Total tax levy	Current tax collections	Percent of levy collected
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***	2,639,408,331	(75,516,093)	2,563,892,238	5.8416	14,977,233	13,252,658	88.49
1999	2,808,287,454	(99,298,910)	2,708,988,544	5.8240	15,777,149	14,051,256	89.06
2000	2,969,387,077	N/A	2,969,387,077	5.7966	17,212,349	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.

**1999 Adjustments: Board of Review \$ (7,099,352)
Tax Tribunal (6,424,274)
Captured Value (85,775,284)

***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, 2000
(Unaudited)

Year Ended	Cities and Villages	Intermediate and Special Education School Districts	County, Veterans, Quality of Life and Museum		Townships and Community College	Authorities and Districts	Total
			TAX RATES				
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			58.21
1994	6.04	19.39	6.22	3.80			35.45
1995	5.98	23.13	6.35	3.98			39.44
1996	6.21	22.27	6.71	5.40			40.59
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
2000	5.77	22.25	6.63	3.97		.25	38.87
1991	\$13,039,360	\$77,632,643	\$11,952,124	\$7,544,001			\$110,168,128
1992	12,981,997	80,790,634	12,210,760	7,847,271			113,830,662
1993	12,427,921	87,446,565	12,768,974	8,254,704			120,898,164
1994	12,966,934	41,601,695	13,344,669	8,150,961			76,064,259
1995	13,356,953	49,446,025	14,196,240	8,896,856			85,896,074
1996	14,714,175	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			97,130,758
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	110,153,314
2000	17,133,161	66,074,157	19,673,971	11,778,425		727,626	115,387,340

(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, 2000
(Unaudited)

<u>Year Ended</u>	<u>Real Property</u>		<u>Personal property</u> Assessed and equalized	<u>Total* equalized value</u>
	<u>Assessed</u>	<u>Equalized</u>		
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
2000	3,129,275,639	3,129,275,639	346,259,444	3,475,535,083

*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, 2000
(Unaudited)

<u>Year Ended</u>	<u>New commercial construction value</u>	<u>New residential construction value</u>	<u>True cash property value</u>
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
2000	44,443,426	137,791,482	6,951,070,166

*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, 2000
(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>
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
2000	158,983	3,475,535,083	16,890,000	.48	106.24

*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, 2000
(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	\$21,985,000	100%	\$21,985,000
Muskegon Community College & Intermediate School Districts	11,388	100	11,388
County at large	23,330,000	100	23,330,000
Tax anticipation notes School Districts	14,250,000	100	14,250,000
Cities, villages and townships	246,316,815	99.9	246,070,498
	<u>37,571,264</u>	100	<u>37,571,264</u>
	<u>\$343,464,467</u>		<u>\$343,218,150</u>

(Source: Municipal Advisory Council)

County of Muskegon

STATEMENT OF LEGAL DEBT MARGIN

September 30, 2000
(Unaudited)

State equalized value		<u>\$3,475,535,083</u>
Debt limit 10 percent of equalized value		347,553,508
Amount of debt applicable to debt limit		
Total bonded debt	62,145,000	
Other debt	<u>5,543,983</u>	
	67,688,983	
Less assets available for debt retirement		
	<u>23,169,816</u>	
Total amount of debt applicable to debt limit		<u>44,519,167</u>
Legal debt margin		<u>\$303,034,341</u>

County of Muskegon

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

Ten years ended September 30, 2000
(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>
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
2000	600,000	817,664	1,417,664	32,585,506	4

*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, 2000
(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>
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
2000	1,150,000	1,150,000	100	5,030,000

*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, 2000
(Unaudited)

Year Ended	Gross revenues(1)	Direct operating expenses(2)	Net revenue available for debt service	Debt Service Requirements(3)		Coverage
				Principal	Interest	
1991	\$4,080,616	\$1,410	\$4,077,177	\$1,600,000	\$2,180,750	1.08%
1992	3,474,852	2,352	3,472,500	1,650,000	2,057,934	.94
1993	3,637,740	3,371	3,641,111	1,525,000	2,020,388	1.03
1994	3,487,852	5,115	3,482,737	5,050,000	1,938,325	6,988,325(4)
1995	2,501,964	1,687	2,500,277	850,000	831,225	1,681,225
1996	1,038,942	448,911(5)	590,031	100,000	571,958	671,958
1997	1,720,963	1,477	1,719,486	645,000	1,113,807	1,758,807
1998*	2,182,903	707	2,182,196	2,005,000	491,219	2,496,219
1999	2,785,942	1,575	2,784,367	1,725,000	1,000,594	2,725,594
2000	2,643,950	1,325	2,642,625	1,695,000	922,306	2,617,306

(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, 2000
 (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, 2000
 (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, 2000
 (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, 2000
 (Unaudited)

<u>Type of Coverage</u>	<u>Name of Agent</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, 2000

(Unaudited)

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

County of Muskegon

LABOR AGREEMENTS

September 30, 2000
(Unaudited)

	<u>Expiration Date</u>
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	12/31/02
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, 2000
(Unaudited)

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>
Administration					
Administrator	8	9	9	9	8
Accounting	12	12	10	12	12
Personnel	7	8	6	6	6
Purchasing	4	4	4	4	4
Office Services	4	4	4	4	4
Data Processing	13	13	12	11	11
Employment and Training	17	21	15	18	18
Risk Management	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>6</u>
Total	68	75	65	70	69
DPW-Transportation and Planning					
Public Works	6	4	1	1	1
Airport	19	19	17	17	16
Transit	37	40	39	39	39
Wastewater	77	76	77	78	80
Solid Waste	9	10	10	10	10
Solid Waste-Fly Ash	<u>4</u>	<u>4</u>	<u>5</u>	<u>5</u>	<u>4</u>
Total	152	153	149	150	150
General Government					
County Clerk	6	6	6	6	6
County Clerk-Circuit Court Records	6	6	7	7	7
Equalization	13	14	15	15	20
Register of Deeds	8	8	8	8	9
Central Microfilm	1	-	-	-	-
Treasurer	11	10	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	53	52	54	54	60
Judicial Administration					
Circuit Court	21	21	21	21	20
District Court	48	48	49	48	53
District Court-Probation Assessment	2	2	2	2	2
Friend of the Court	36	36	41	41	41
Friend of the Court Fund	3	3	2	3	-
Family Counseling	1	1	1	1	1
Juvenile Court	21	22	21	23	23
Juvenile Court Diversion Program	2	2	3	1	1
Juvenile Court CASA Program	1	1	1	-	-
Juvenile Court-In Home Intensive	-	-	-	6	12
Juvenile Court-Juvenile Violence Reporting	-	-	-	1	-
Probate Court	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total	142	143	148	154	160

County of Muskegon

AUTHORIZED POSITIONS BY DEPARTMENT - CONTINUED

For five years ended September 30, 2000
(Unaudited)

	<u>1996</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</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	41
Parks	16	19	19	19	22
Convention/Visitor's Bureau	-	-	-	-	5
Fairgrounds	<u>2</u>	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>
Total	<u>58</u>	<u>61</u>	<u>61</u>	<u>59</u>	<u>68</u>
Maintenance					
Courthouse-Grounds	<u>18</u>	<u>19</u>	<u>19</u>	<u>21</u>	<u>21</u>
Total	<u>18</u>	<u>19</u>	<u>19</u>	<u>21</u>	<u>21</u>
Public and Mental Health					
Health	91	95	97	107	106
Mental Health	317	316	309	302	302
Mental Health/AIS	4	4	4	-	-
Mental Health/Managed Care	-	-	-	14	17
Animal Shelter	<u>8</u>	<u>8</u>	<u>11</u>	<u>-</u>	<u>-</u>
Total	<u>420</u>	<u>423</u>	<u>421</u>	<u>423</u>	<u>425</u>
Public Safety					
Prosecutor	28	28	28	22	22
Prosecutor-Cooperative Reimbursement	-	-	-	5	5
Prosecutor-Victim Witness Program	2	3	3	4	4
Prosecutor-Juvenile Accountability Incentive	-	-	-	-	1
Prosecutor-Project Cornerstone	-	-	-	-	2
Sheriff-Operations	95	96	94	106	106
Sheriff-Road Patrol Grant	-	-	-	2	2
Sheriff-School Liaison Grant	-	-	-	-	1
Sheriff-Marine	8	8	8	8	8
Community Corrections	6	8	8	7	7
Emergency Services	<u>3</u>	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	<u>142</u>	<u>146</u>	<u>143</u>	<u>156</u>	<u>160</u>
Social Services					
Child Haven	16	16	16	16	16
Brookhaven	248	248	249	240	250
Juvenile Detention Center	<u>33</u>	<u>35</u>	<u>35</u>	<u>26</u>	<u>26</u>
Total	<u>297</u>	<u>299</u>	<u>300</u>	<u>282</u>	<u>292</u>
GRAND TOTAL	<u>1,359</u>	<u>1,380</u>	<u>1,369</u>	<u>1,378</u>	<u>1,414</u>

County of Muskegon

MISCELLANEOUS STATISTICAL DATA

September 30, 2000
(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	117
Jail Capacity	370
Vehicular Patrol Units	23

(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	225
Number of Teachers	3,018
Number of Students	35,792
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, 2000
(Unaudited)

Employees as of September 30, 2000: 1,282

Election Data as of September 30, 2000:

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%
Percentage of Registered Voters Voting in Last County Election (1999)	12%

(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 Population in 1999: 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

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	1,710,662,000
2000	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, 2000
(Unaudited)

Principal Taxpayers - 2000

<u>Taxpayer</u>	<u>Business</u>	<u>Equalized value</u>	<u>Percentage total of assessed Evaluation</u>
Consumers Energy	Electric	\$116,799,810	3.36%
Sappi, Inc.	Paper products	54,191,100	1.56
Howmet	Aerospace	41,416,600	1.19
Michigan Consolidated Gas	Natural Gas	28,208,700	0.81
Sun Chemical Co	Pigments	24,510,700	0.71
Sealed Power (SPX)	Automotive Parts	21,129,600	0.61
Horizon Outlet Centers LTD	Property Management	14,226,600	0.41
Lomac	Chemical Production	13,348,000	0.38
Lorin Industires	Coil Anodizing	12,114,210	0.35
General Dynamics	Military	<u>12,010,400</u>	<u>0.35</u>
		\$337,955,846	9.72%

Total Taxable - \$2,969,387,077

<u>By Use</u>		<u>By Class</u>	
Residential	67.13%	Real Property	88.34%
Commercial	13.33	Personal Property	11.66
Personal	11.67		
Industrial	6.02		
Agricultural	1.85		

(Source: Equalization Department)

<u>Largest Employers</u>	<u>Approximate Number of Employees</u>
Howmet Corp.	2,500
Mercy General Health Partners	2,200
Hackley Hosptial	1,700
County of Muskegon	1,282
Meijer Inc.	1,100
Muskegon Public Schools	983
Dana Corporation	821
Sappi, Inc.	740
The Knoll Group	550
Neway-Anchorlock Intl.	500
Johnson Technologies	500

(Source: Muskegon Area Chamber of Commerce)