

COUNTY OF MUSKEGON



COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2001

PREPARED BY
CENTRAL SERVICES/ACCOUNTING

JOSEPH W. SIEDENSTRANG, CPA
ACCOUNTING DIRECTOR

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

County of Muskegon
Muskegon, Michigan

September 30, 2001

BOARD OF COMMISSIONERS KENNETH HULKA, CHAIRMAN

PAUL T. BAADE
JAMES J. KOBZA
DOUGLAS BENNETT
NANCY G. FRYE

TONY MOULATSIOTIS
BILL GILL
LOUIS MCMURRAY
CLARENCE START

**COUNTY ADMINISTRATOR/CONTROLLER
FRANK BEDNAREK**

**CENTRAL SERVICES DIRECTOR
JAMES M. ELWELL**

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December 17, 2001

To Honorable Kenneth J. Hulka, Chairman, Members Board of Commissioners and Citizens of Muskegon County:

State law requires that all general-purpose local governments publish within six months of the close of each fiscal year a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. Pursuant to that requirement, we hereby issue the comprehensive annual financial report of the County of Muskegon for the fiscal year ended September 30, 2001.

This report consists of management's representations concerning the finances of the County of Muskegon. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of the County of Muskegon has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the County of Muskegon's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the County of Muskegon's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The County of Muskegon's financial statements have been audited by BDO Seidman, LLP, a firm of licensed certified public accountants. The goal of the independent audit was to provide reasonable assurance that the financial statements of the County of Muskegon for the fiscal year ended

September 30, 2001, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the County of Muskegon's financial statements for the fiscal year ended September 30, 2001, are fairly presented in all material respects in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of the County of Muskegon was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. These reports are available in the County of Muskegon's separately issued Single Audit Report.

GAAP require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement MD&A and should be read in conjunction with it. The County of Muskegon's MD&A can be found immediately following the report of the independent auditors.

Profile of the Government

The County of Muskegon, incorporated in 1859, is located in the western part of the state, which is considered to be a strong employment area in the state, and one of the top tourism areas in the state. The County of Muskegon currently occupies a land area of 527 square miles and serves a population of 170,200 (2000 U.S. Census). The County of Muskegon is empowered to levy a property tax on both real and personal properties located within its boundaries.

The County of Muskegon has operated under the elected Board of Commissioners form of government since 1968. Policy-making and legislative authority are vested in a governing Board consisting of the chairman and eight other members. The governing Board is responsible, among other things, for passing ordinances, adopting the budget, appointing committees, and hiring. The administrator/controller is responsible for carrying out the policies and ordinances of the governing county's body, for overseeing the day-to-day operations of the government, and for appointing the heads of the various departments. The Board is elected on a partisan basis by district. Board members serve two-year terms.

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.

The County adopts its annual budget in accordance with the State Uniform Budgeting and Accounting Act. The general, special revenue, and debt service funds are under formal budgetary control. All departments of the County of Muskegon are required to submit budget requests to the Ways and Means Committee of the Board in June and July. The Administrator/Controller then presents a proposed budget to the Board for review. The Board holds public hearings in August and September and a final budget is approved prior to September 30, the close of the County's fiscal year. The appropriated budget is prepared by fund and department. Management can do transfers within funds at the departmental level without governing Board approval. Transfer of appropriations between funds, however, require special approval of the Board. Budget-to-actual comparisons are provided in this report for each individual governmental fund for which an appropriated annual budget has been adopted. For governmental funds with appropriated annual budgets, this comparison is presented in the governmental fund subsection.

Factors Affecting Financial Condition

The information presented in the financial statements is perhaps best understood when it is considered from the broader perspective of the specific environment within which the County of Muskegon operates.

Local Economy. 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 County, their employment and business are as follows:

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 Health 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 575 employees. They manufacture a high-grade coated paper used in the printing of fine quality products.

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.

Michigan's Adventure - Muskegon County is home to the only amusement park in Michigan, featuring the state's largest water park and 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).

Cash management policies and practices. 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.

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.

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 \$4,937,772 in 2001, and \$4,329,333 in 2000. Interest returns on investments in 2001 and 2000 were as follows:

	<u>2001</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	3.00-5.50	5.75-6.00

The average daily investment was \$80.5 million. Treasury bills averaged \$38.3 million. Certificates of deposit averaged \$33.4 million. Commercial

paper averaged \$8.4 million, and money market funds averaged \$.4 million. This resulted in an average yield of 5.50 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.

Retirement Obligations. The County of Muskegon participates in a multiple employer defined benefit pension plan for its employees. Each year an independent actuary engaged by the pension plan calculates the amount of the annual contribution that the County of Muskegon must make to the pension plan to ensure that the plan will be able to fully meet its obligation to retired employees on a timely basis. As a matter of policy, the County of Muskegon fully funds each year's annual required contribution to the pension plan as determined by the actuary. As a result of the County of Muskegon's conservative funding policy, the County of Muskegon has succeeded as of December 31, 2000, in funding 105 percent of the present value of the projected benefits earned by employees.

The County of Muskegon also provides post-retirement health and dental care benefits for certain retirees and their dependents. As of the end of the current fiscal year, there were 424 retired employees receiving these benefits, which are financed on a pay as-you-go basis. GAAP do not require governments to report a liability in the financial statements in connection with an employer's obligation to provide these benefits. Additional information on the County of Muskegon's pension arrangement and post-employment benefits can be found in Notes 8 and 12 in the notes to the financial statements.

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.

Awards and Acknowledgements

In 2001, independent auditors were engaged for the twenty sixth 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.

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, 2000. This

was the twenty third 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.

The preparation of this report on a timely basis could not be accomplished without the efficient and dedicated services of the entire staff of the Central Services Department and particularly our accounting staff. I would like to express my gratitude to all members of the department. I would also like to thank you and the members of the Muskegon County Board of Commissioners for your interest and support in planning and conducting the financial operations of the County of Muskegon in a responsible and progressive manner.

Respectfully submitted,

Frank Bednarek
Administrator/Controller

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, 2000

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.



Imelda Grewe
President

Jeffrey L. Esser
Executive Director

County of Muskegon
List of Elected Officials
September 30, 2001

COMMISSIONERS

CLARENCE START, DISTRICT 1
KENNETH J. HULKA, DISTRICT 2
TONY MOULATSIOTIS, DISTRICT 3
PAUL BAADE, DISTRICT 4
BILL GILL, DISTRICT 5

LOUIS A. MCMURRAY, DISTRICT 6
DOUGLAS BENNETT, DISTRICT 7
JAMES J. KOBZA, DISTRICT 8
NANCY G. FRYE, DISTRICT 9

COUNTY OFFICIALS

SUSAN R. DORIOT, COUNTY CLERK
JAN (JOHN) KOENS, COUNTY TREAS.
MARK F. FAIRCHILD, REG. OF DEEDS
ROBERT L. CARTER, COUNTY SHERIFF

TONY D. TAGUE, PROSECUTOR
MARTIN L. HULKA, DRAIN COMMISSIONER
STEPHEN VALLIER, COUNTY SURVEYOR

DISTRICT COURT JUDGES

MICHAEL J. NOLAN
ANDREW WIERENGO, III

RICHARD J. PASARELA
FREDRIC A. GRIMM, JR.

CIRCUIT COURT JUDGES

JAMES M. GRAVES, JR.
WILLIAM C. MARIETTI

TIMOTHY G. HICKS
JOHN C. RUCK

FAMILY COURT JUDGES

NEIL G. MULLALLY-PART TIME
JOHN C. RUCK

WILLIAM C. MARIETTI-PART TIME
GREGORY PITTMAN

PROBATE COURT JUDGES

NEIL G. MULLALLY

GREGORY PITTMAN

For an official copy of the financial statements please contact the Central Services - Accounting department at 231-724-6206 or via email at siedenstrangjo@co.muskegon.mi.us

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Management's Discussion and Analysis

Management of the County of Muskegon offers readers of these financial statements a narrative overview of the financial condition and activities for the year ended September 30, 2001. Please read this narrative in conjunction with the review of our financial statements, financial statement notes and the transmittal letter.

Financial Statement Presentation

The financial statements presented herein include all the activities of the County of Muskegon and its component units using the format as prescribed by Governmental Accounting Standards Board (GASB) Statement No. 34.

The County of Muskegon's financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other required supplementary information in addition to the financial statements themselves.

THE COUNTY AS A WHOLE

Government-wide financial statements. The "government-wide financial statements" are designed to provide readers with a broad overview of the County of Muskegon's finances, in a manner similar to a private-sector business. These statements are presented on the full accrual basis of accounting which when viewed from the economic resources measurement focus can be used to determine whether the County has improving or deteriorating finances.

The "statement of net assets" presents information on all of the County of Muskegon's assets and liabilities, with the difference between the two being reported as "net assets". Over the years, increases or decreases in net assets may serve as one indicator of the change in the financial condition of the County.

The "statement of activities" presents how the net assets changed during the period just ended. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of the related cash flows*. Thus, revenue and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. Example of timing differences are uncollected taxes and earned but unused vacation leave.

Both of the government-wide financial statements distinguish functions of the County of Muskegon that are primarily supported by tax and intergovernmental pass through revenues (*governmental activities*) from other functions that were created and intended to recover most or all of their costs through user fees and charges for services (*business-type activities*). The governmental activities include legislative, judicial, general county

government, public safety, health, welfare, culture, recreation, and debt service. The business type activities include solid waste management, wastewater and an international airport.

The government-wide financial statements include not only the County of Muskegon (*the primary government*) but also a legally separate Road Commission and a legally separate Family Independence Agency. The boards of these organizations are appointed by the County and there is a potential for liability to the County. The financial information of these component units are reported separately from the financial information of the primary government itself.

Reporting on the County's major funds

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control and reporting of resources that are segregated for a specific purpose or activity with defined objectives. The County of Muskegon is required by State law to use fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County of Muskegon are divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on the balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating the County's short term financing needs.

Because the focus of governmental funds is narrower than that of the government-wide statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide statements. By doing so, informed readers may better be able to understand the long-term impact of the County's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The County of Muskegon maintains over one hundred fifty individual funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General fund, Community Mental Health, Managed Care, Brookhaven, and Water and Sewer Debt. All of these funds are considered major funds. Data from the other funds are combined into a single, aggregated presentation. Individual fund data for each of these non major governmental funds is provided in the form of combining statements elsewhere in the report.

The County of Muskegon adopts an annual appropriated budget for its general, special revenue, and debt service funds. Budgetary comparisons (original and final) have been provided for the major funds to demonstrate compliance with the budgets as required supplementary information. A

comparison of budget to actual expenditures is provided for all non major governmental funds in the combining financial statements - governmental activities by fund type.

Proprietary funds. The County of Muskegon maintains two types of proprietary funds. Enterprise funds are used to report the same functions presented as “business-type activities” in the government-wide financial statements. The County uses enterprise funds to account for fairgrounds, solid waste, fly ash disposal, airport, transportation, water and sewer operations. Internal service funds are used to accumulate and allocate costs internally among the County’s various functions. The County uses internal service funds to account for delinquent taxes, central printing, building maintenance, building and equipment purchases, insurance and risk management. Because these services predominantly benefit governmental rather than business-type activities, they have been included within the governmental activities in the government-wide financial statements.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Solid Waste, Airport and Wastewater Management, all of which are considered major funds of the County. Conversely, both internal service funds and other enterprise funds are combined into single column presentations in the proprietary fund financial statements. Individual fund data for the non major proprietary funds is provided in the form of combining statements elsewhere in this report.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the County. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the County’s own operations. The accounting used for fiduciary funds is like that used for proprietary funds (full accrual).

Notes to the financial statements. The notes provide additional information that is important to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. In addition to the basic financial statements and accompanying notes, this report also provides certain required supplementary information concerning the County’s budgetary information as it relates to the actual expended and certain pension information with the corresponding trend data.

The combining statements referred to earlier in connection with non major governmental funds and internal service funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted previously, net assets may serve as a useful indicator of the County’s overall financial health. The County of Muskegon’s assets exceed liabilities by \$152,253,467 at the close of Fiscal year 2001.

The largest portion of net assets in the County (80%) are its fixed assets (land, buildings, machinery and equipment), less related debt outstanding used to acquire these assets. The County uses these fixed assets to provide services to Muskegon County residents and therefore, are not available for disposal to fund future projects or operations. Although the County’s investment in fixed assets is reported net of capital debt, it is noted that resources needed to retire this debt must come from future sources of revenue, as the assets themselves can’t be used to liquidate these obligations.

County of Muskegon Net Assets

Major Categories	Governmental Activities		Business-type Activities		Total	
	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>
Cash and Investments	\$41,317,400	\$38,211,605	\$28,016,719	\$29,009,730	\$69,334,119	\$67,221,335
Receivables	31,948,504	27,957,797	944,486	4,888,777	32,892,990	32,846,574
Other Current Assets	4,041,872	487,123	1,099,220	425,079	5,141,092	912,202
Long Term Assets	2,423,019	2,440,912	191,509	217,410	2,614,528	2,658,322
Fixed Assets	<u>59,751,887</u>	<u>57,359,860</u>	<u>103,604,310</u>	<u>96,547,445</u>	<u>163,356,197</u>	<u>153,907,305</u>
Total Assets	139,482,682	126,457,297	133,856,244	131,088,441	273,338,926	257,545,738
Other Liabilities	45,631,496	38,356,780	17,371,164	20,926,473	63,002,660	59,283,253
Long Term Liabilities	<u>38,734,943</u>	<u>36,404,111</u>	<u>19,347,856</u>	<u>14,373,342</u>	<u>58,082,799</u>	<u>50,777,453</u>
Total Liabilities	84,366,439	74,760,891	36,719,020	35,299,815	121,085,459	110,060,706
Net Assets:						
Investment in fixed assets						
net of related debt	38,029,693	38,744,843	84,256,454	76,541,073	122,286,147	115,285,916
Restricted	4,027,946	3,915,033	-	4,146,208	4,027,946	8,061,241
Unrestricted	<u>13,058,604</u>	<u>9,036,530</u>	<u>12,880,770</u>	<u>15,101,345</u>	<u>25,939,374</u>	<u>24,137,875</u>
Total Net Assets	\$55,116,243	\$51,696,406	\$97,137,224	\$95,788,626	\$152,253,467	\$147,485,032

A portion (2.6%) of the County's net assets have certain restrictions placed on their use. The remaining balance of unrestricted net assets (\$25,939,374) can be used to meet the County's ongoing obligations to its residents and creditors.

A major portion (30%) of the Governmental total assets in the County are in liquid and short term receivables that give us a great ability to meet current obligations of short and long term nature. This ability translates into the freedom to meet changing conditions in the market place as well as changes in the economy of the surrounding area. The strength of our unrestricted net assets shows that we are aware of the ever changing face of government's operations and are prepared to respond to those needs.

Governmental Activities:

Governmental activities increased the County's net assets by \$3,419,837. This increase was due to increases in the tax revenue base with new construction, investment earnings increases due to better cash position and medicaid intergovernmental transfers.

Other elements in the increase are as follows:

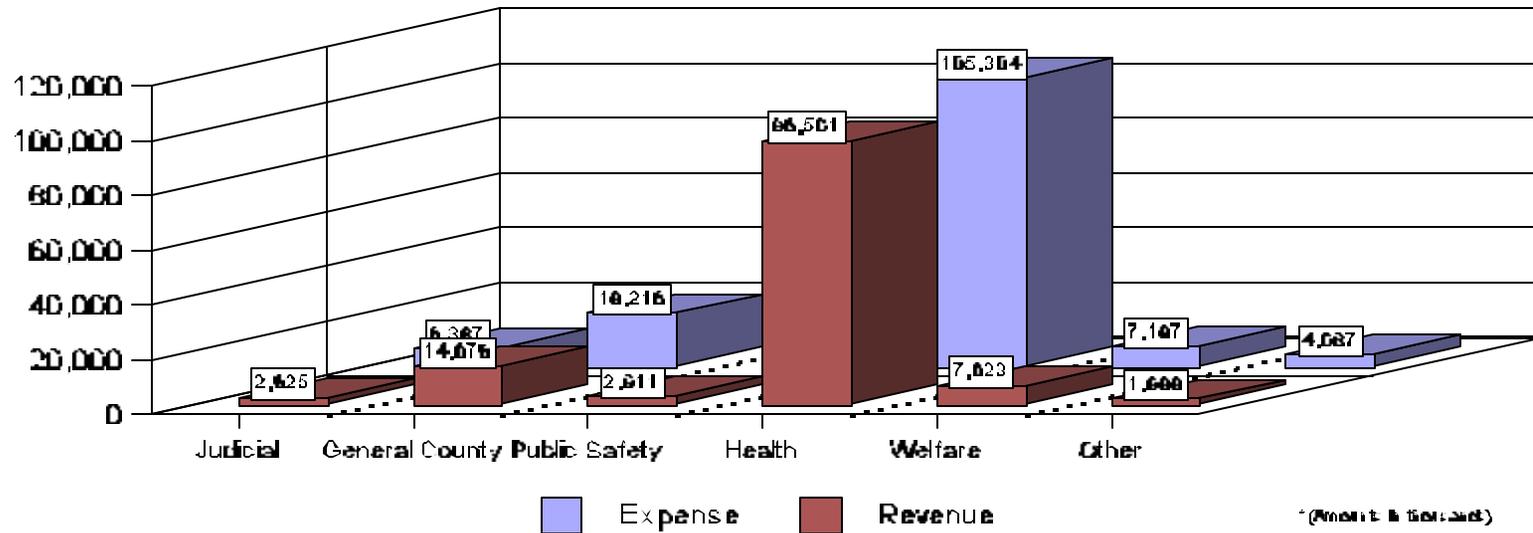
Muskegon County Changes in Net Assets

	Governmental Activities 2001	Governmental Activities 2000	Business-type Activities 2001	Business-type Activities 2000	Total 2001	Total 2000
Revenues						
Program Revenues						
Intergovernmental	\$30,573,020	\$29,097,622	\$1,990,751	\$1,712,089	\$32,563,771	\$30,809,711
Charges for services/Sales	93,558,847	59,837,685	15,113,967	15,790,782	108,672,814	75,628,467
Capital Grants and contributions	1,002,680	528,812	3,029,501	3,662,125	4,032,181	4,190,937
General Revenues						
Taxes	20,769,442	19,694,076	-	-	20,769,442	19,694,076
Licenses and Permits	745,250	663,154	-	-	745,250	663,154
Investment Earnings	3,219,425	2,653,461	1,718,347	1,672,071	4,937,772	4,325,532
Rentals	791,072	769,095	-	-	791,072	769,095
Special Assessments	1,325,000	1,275,000	-	-	1,325,000	1,275,000
Contributions from private sources	134,065	462,334	-	-	134,065	462,334
Gain(loss)on Sale of Assets	1,190,655	87,794	-	-	1,190,655	87,794
Other	4,613,345	3,221,812	-	-	4,613,345	3,221,812
Total Revenues	\$157,922,801	\$118,290,845	\$21,852,566	\$22,837,067	\$179,775,367	\$141,127,912

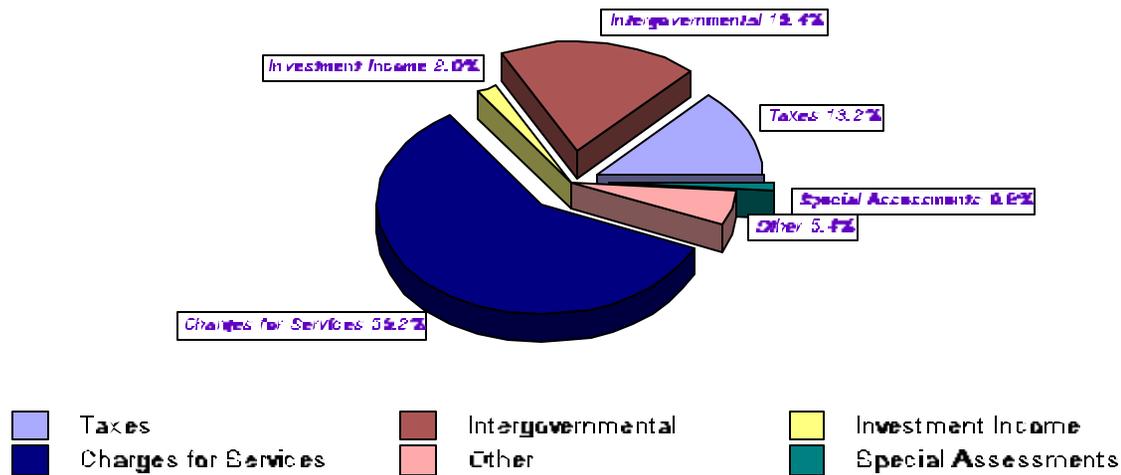
Muskegon County Changes in Net Assets (continued)

	Governmental Activities 2001	Governmental Activities 2000	Business-type Activities 2001	Business-type Activities 2000	Total 2001	Total 2000
Expenses						
Legislative	\$329,852	\$324,701	\$ -	\$ -	\$329,852	\$324,701
Judicial	6,386,613	5,228,013	-	-	6,386,613	5,228,013
General County Government	19,216,366	17,170,853	-	-	19,216,366	17,170,853
Public Safety	10,706,617	9,926,013	-	-	10,706,617	9,926,013
Health	105,304,348	70,317,990	-	-	105,304,348	70,317,990
Welfare	7,196,888	7,004,021	-	-	7,196,888	7,004,021
Culture	1,776,155	1,784,926	-	-	1,776,155	1,784,926
Recreation	720,446	515,869	-	-	720,446	515,869
Other	247,869	510,650	-	-	247,869	510,650
Interest	921,570	1,009,209	-	-	921,570	1,009,209
Other	91,794	58,000	-	-	91,794	58,000
Solid Waste	-	-	1,195,764	935,149	1,195,764	935,149
Airport	-	-	2,408,145	2,216,070	2,408,145	2,216,070
Wastewater	-	-	14,725,020	13,741,291	14,725,020	13,741,291
Other proprietary funds	-	-	3,374,157	3,089,963	3,374,157	3,089,963
Total Expenses	<u>152,898,518</u>	<u>113,850,245</u>	<u>21,703,086</u>	<u>19,982,473</u>	<u>174,601,604</u>	<u>133,832,718</u>
Increase (decrease) in net assets before transfers	5,024,283	4,440,600	149,480	2,854,594	5,173,763	7,295,194
Transfers	<u>(1,604,446)</u>	<u>(1,454,373)</u>	<u>1,199,118</u>	<u>1,082,321</u>	<u>(405,328)</u>	<u>(372,052)</u>
Increase (decrease) in net assets	3,419,837	2,986,227	1,348,598	3,936,915	4,768,435	6,923,142
Net Assets - October 1, 2000 (restated)	51,696,406	48,710,179	95,788,626	91,851,711	147,485,032	140,561,890
Net Assets - September 30, 2001	<u>\$55,116,243</u>	<u>\$51,696,406</u>	<u>\$97,137,224</u>	<u>\$95,788,626</u>	<u>\$152,253,467</u>	<u>\$147,485,032</u>

Expenses and Program Revenues - Governmental Activities



Revenues by Source - Governmental Activities



- Property taxes increased by \$1,075,000 (5 percent) during the year. Most of this increase is the result of increased retail growth along a major expressway that cuts through the County.
- Charges for services have increased to reflect the County's continuing emphasis on citizens paying for the services they receive rather than paying for all residents services through a property tax structure.

Business-type activities. Business-type activities increased the County of Muskegon's net assets by \$1,348,598, accounting for 19% of the total growth in the government's net assets. Charges for services for business-type activities decreased 5%. The Wastewater System accounted for the largest portion of the decrease with water flow reductions amounting to 13%. Water flow has a direct relationship to revenue as billings are done based on million gallon per day usage. The decrease is related to a major user changing their processes to use less water for their operations.

Financial analysis of the Government's Funds

As noted earlier, the County of Muskegon uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

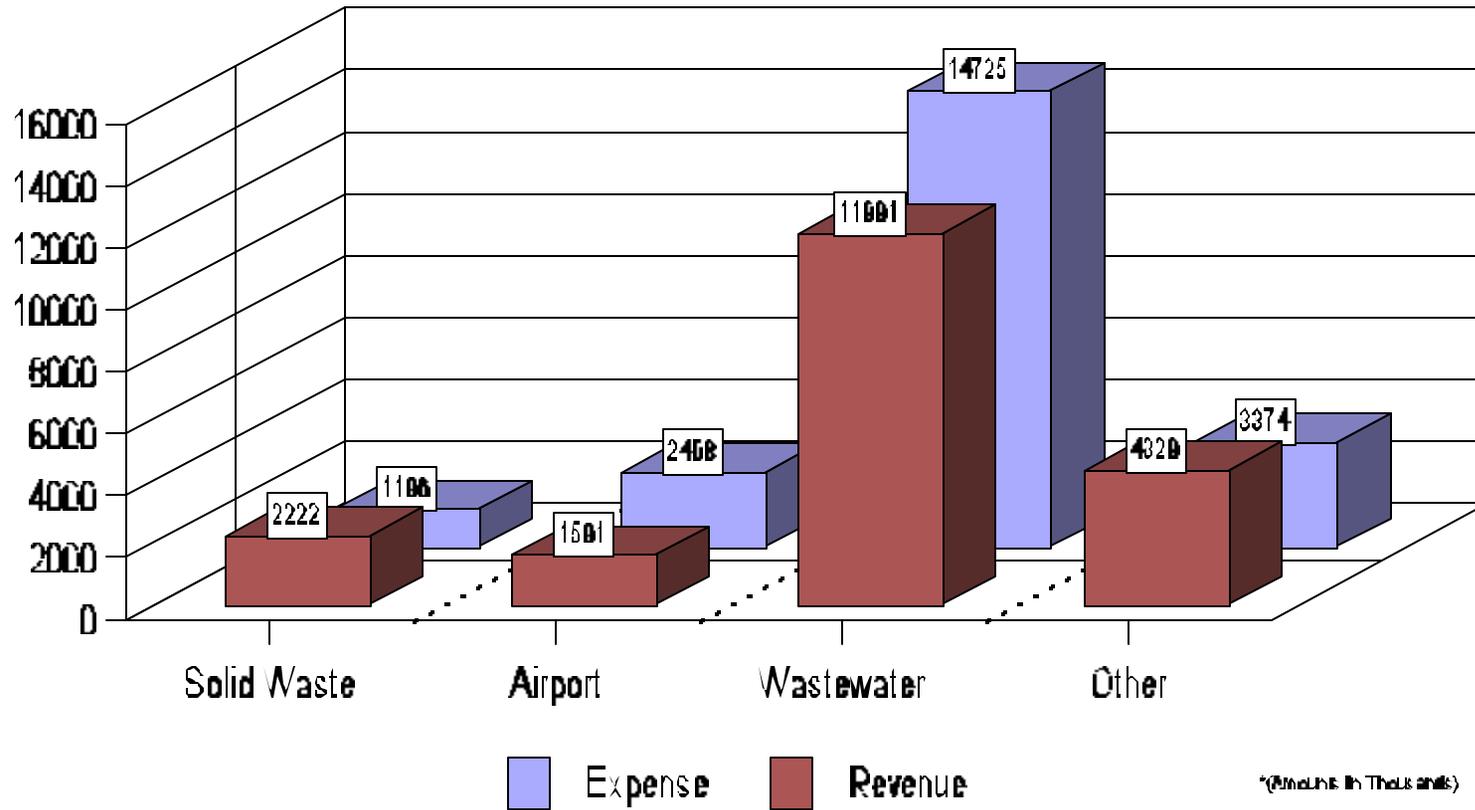
Governmental funds. The focus of the County of Muskegon's governmental funds is to provide information on near-term inflows, outflows, and balances in spendable resources. Such information is useful in assessing the County of Muskegon's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

For the current fiscal year, the County of Muskegon's governmental funds reported combined ending fund balances of \$55,116,243, an increase of \$3,419,837 in comparison with the previous year. Approximately 14% of the fund balance (\$7,798,249) constitutes unreserved fund balance, which is available for spending at the County's discretion. The remainder of the fund balance is reserved to indicate that it is not available for new spending because it has already been committed 1) to liquidate contracts and purchase orders of the prior period (\$4,684,397), 2) to pay debt service (\$2,409,328), 3) to cover a potential bad debt from a prior capital project (\$1,000,000), or for long term advances to other funds (\$618,618).

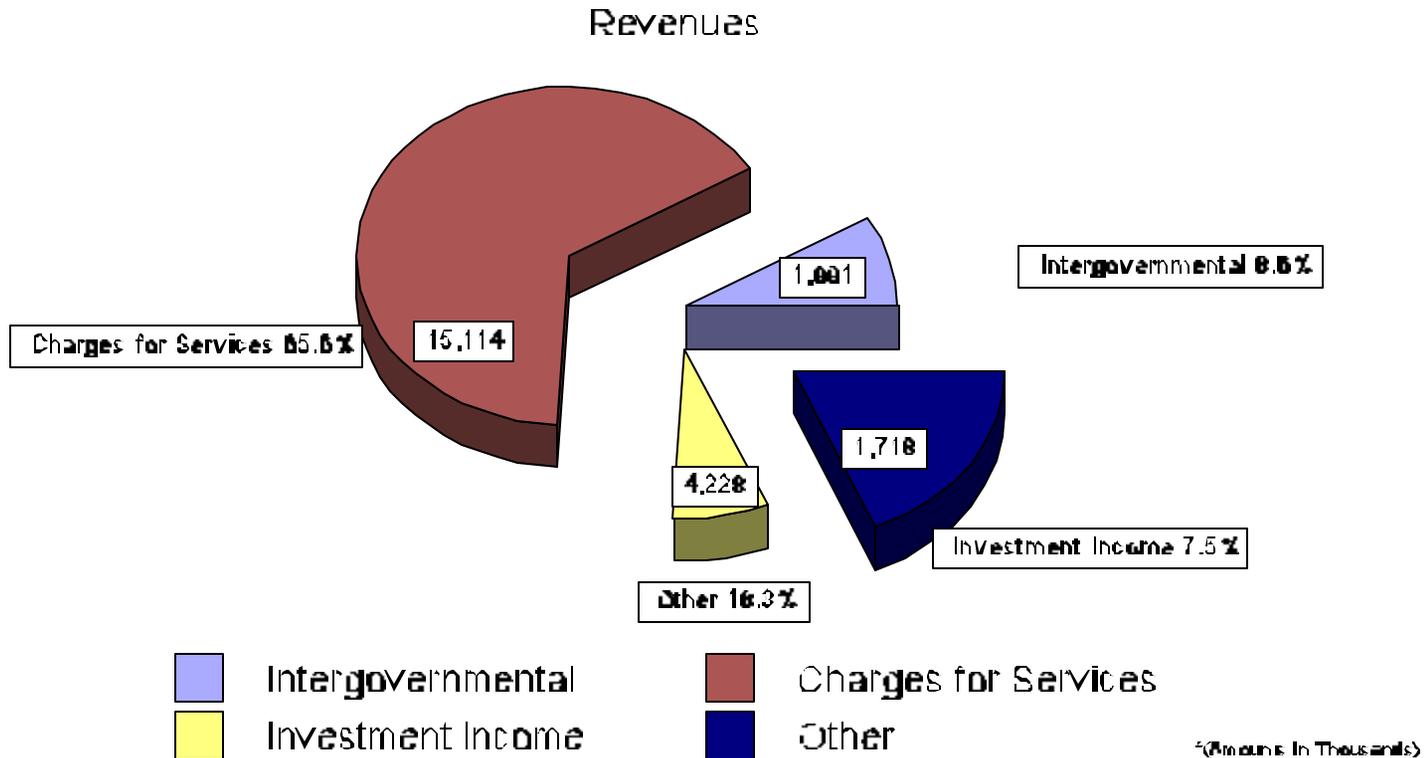
The general fund is the chief operating fund of the County of Muskegon. At the end of the current fiscal year, unreserved fund balance of the general fund was \$5,624,393 while total fund balance was \$6,937,428. As one measure of the general fund's liquidity, it is useful to compare both the unreserved fund balance and the total fund balance to total fund expenditures. Unreserved fund balance represents 17% of total general fund expenditures, while total fund balance represents 21% of that same amount. A comparison to prior year percentages show that both unreserved and total fund balance went up by 3%.

The fund balance of the County of Muskegon's general fund increased by \$947,000 during the current fiscal year. The major revenue item that increase was property taxes. Property taxes increased by \$946,000 reflecting the increased retail and residential building in the area.

Expenses and Program Revenues - Business-Type Activities



Revenues by source - Business-Type activities



The debt service fund has a total fund balance of \$2,409,328, all of which is reserved for debt service payments. The increase in the debt service fund balance is very small (\$112,913) and reflects the governmental decision to only put amounts into the debt funds sufficient for debt payments currently due and payable within one year. There was one new debt issuance during the year and principal and interest payments for the current year were approximately the same as last year.

Proprietary funds. The County of Muskegon proprietary funds provide the same type of information found in the government-wide financial

statements, but in more detail. Unrestricted net assets of the County Wastewater system were \$4,243,838, with the Airport and the Solid Waste site at \$0. The total growth (reduction) in net assets for these three funds was ((\$2,067,374), \$187,859 and \$1,734,446) respectively. Other factors concerning these funds have already been addressed in the discussion of the County of Muskegon's business-type activities.

General Fund budgetary expenditure highlights

The differences between the original budget and the final amended budget were very small (less than 4%) and is briefly summarized as follows:

- Increases in judicial cost with the addition of more personnel to manage an increased caseload and salary increases not included in the original budget process
- Increase in general county government with the addition of salary increases not included at the beginning of the budget process

Budgeted expenditures decreased by approximately \$900,000. The largest decreases were: reduction in pension costs (\$200,000), reduction in microfilming costs (\$100,000), and elimination of the Gypsy Moth spraying program (\$500,000). Total actual expenses came in under budget and allowed the increase in revenues to flow through as an increase in the fund balance.

Capital Asset Administration

Capital Assets. The County of Muskegon's investment in capital assets for its governmental and business-type activities as of September 30, 2001 amounts to \$163 million (net of accumulated depreciation). This investment in capital assets includes land, buildings, improvements, machinery, equipment, lagoons, wastewater collection/distribution system, and capitalized interest and engineering. The total increase in the County of Muskegon's capital assets for the current fiscal year was 6%.

Major capital asset additions during the current fiscal year included the following:

- Installation of a new wastewater force main (\$8,500,000)
- Airport business park and runway expansion (\$2,564,000)
- Construction of a new transit facility (\$4,400,000)
- Renovation to the County Hall of Justice (\$1,600,000)
- Installation of a new boiler at our medical care facility (\$497,000)
-
- Heritage landing expansion (\$1,113,000)

County of Muskegon's Capital Assets
(net of depreciation)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2001	2000	2001	2000	2001	2000
Land	\$2,676,238	\$2,676,238	\$11,509,557	\$11,350,341	\$14,185,795	\$14,026,579
Land Improvements	2,978,454	1,881,898	8,017,074	7,153,883	10,995,528	9,035,781
Lagoons	-	-	6,842,778	6,939,099	6,842,778	6,939,099
Buildings & Improvements	49,451,463	48,427,804	11,444,210	11,970,953	60,895,673	60,398,757
Machinery & Equipment	4,645,732	4,373,920	5,372,058	5,731,473	10,017,790	10,105,393
Wastewater collection and distribution system	-	-	44,583,421	39,713,765	44,583,421	39,713,765
Capitalized interest & engineering	-	-	4,520,585	4,789,201	4,520,585	4,789,201
Construction in progress	-	-	11,314,627	8,898,729	11,314,627	8,898,729
Total	\$59,751,887	\$57,359,860	\$103,604,310	\$96,547,444	\$163,356,197	\$153,907,304

Additional information on the County of Muskegon's capital assets can be found in note 6 of the "Notes to the Government Wide Financial Statements" of this report.

Long-term debt. At the end of the current fiscal year, the County of Muskegon had total bonded debt outstanding of \$62,015,000. Of this amount, \$22,020,000 comprises debt backed by the full faith and credit of the County; \$14,140,000 in revenue bonds backed by the County and participating municipalities; \$12,105,000 special assessment debt partially guaranteed by local municipalities; and finally, \$13,750,000 in delinquent tax notes backed by the property owners and secured by property tax liens.

The County's credit ratings have been upgraded in 1998, 2000 and 2001. The current rating of A+ by Standard and Poors and a Moody's rating of A2 for general obligation debt is indicative of a stronger economy for the County and results in lower bond interest costs.

County of Muskegon's Outstanding Debt
General Obligation and Revenue Bonds

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	2001	2000	2001	2000	2001	2000
General Obligation Bonds	\$18,110,000	\$19,135,000	\$3,910,000	\$4,195,000	\$22,020,000	\$23,330,000
Special Assessment Debt with Governmental Commitment	12,105,000	6,960,000			12,105,000	6,960,000
Revenue Bond			14,140,000	15,805,000	14,140,000	15,805,000
Delinquent Tax Notes	13,750,000	16,050,000	-	-	13,750,000	16,050,000
Total	\$43,965,000	\$42,145,000	\$18,050,000	\$20,000,000	\$62,015,000	\$62,145,000

The County of Muskegon's total debt increased by \$1,900,000 during the current fiscal year. The increase is attributed to normal debt payoffs of \$15,630,000 and the sale of the current year notes and bonds in the amount of \$17,530,000. The County issues notes each year to fund property taxes that are unpaid by the due date of March 1st.

The change in 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 relative debt position. The 2000 ratio was .48% with the bonded debt per capita at \$106.24. In 2001, the ratio is .42% with a bonded debt per capita of \$95.36. The reduction in both these indicators show a trend that has been occurring since 1996 showing that the County is growing satisfactorily without an increase in corresponding debt load.

Additional information on the County of Muskegon's long-term debt can be found in Note 7 of the notes to the financial statements.

Economic factors and General Outlook

For the period from October, 1998 through September, 2001, Muskegon County unemployment rates as compared to national rates were as follows:

	<u>Employment Data</u>							
	<u>2001</u>	<u>2001</u>	<u>2000</u>	<u>2000</u>	<u>1999</u>	<u>1999</u>	<u>1998</u>	<u>1998</u>
	<u>County</u>	<u>USA</u>	<u>County</u>	<u>USA</u>	<u>County</u>	<u>USA</u>	<u>County</u>	<u>USA</u>
October	4.5	3.9	4.7	4.1	3.9	4.5	4.5	4.7
November	4.3	4.0	4.4	4.1	4.1	4.4	4.3	4.6
December	4.0	4.0	3.8	4.1	3.9	4.3	3.9	4.7
January	5.7	4.2	4.6	4.0	5.1	4.3	5.0	4.6
February	6.3	4.2	3.8	4.1	5.1	4.4	4.9	4.6
March	6.5	4.3	3.9	4.1	4.9	4.2	5.1	4.7
April	5.7	4.5	3.6	3.9	4.6	4.3	4.1	4.3
May	6.6	4.4	4.0	4.1	4.4	4.2	4.1	4.4
June	6.9	4.5	5.0	4.0	5.4	4.3	4.8	4.5
July	7.1	4.5	5.3	4.0	4.4	4.3	4.5	4.5
August	6.0	4.9	4.5	4.1	3.9	4.2	4.3	4.5
September	<u>6.1</u>	<u>4.9</u>	<u>4.7</u>	<u>3.9</u>	<u>4.1</u>	<u>4.2</u>	<u>3.9</u>	<u>4.5</u>
Average	<u>5.8</u>	<u>4.4</u>	<u>4.4</u>	<u>4.0</u>	<u>4.5</u>	<u>4.3</u>	<u>4.5</u>	<u>4.6</u>

Muskegon County's unemployment rate has increased compared to 1998. This is attributed to weakening of the industrial base in the West Michigan 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 remains stable. 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:

- Constructed an \$8,500,000 ductile steel waste line. This 60 inch line replaced a line built in 1971 that had two failures in the last three years. The new three mile line has been installed along a new route under public right of ways.

- A 1.6 million dollar facelift of the entrance and elevators in the County Michael E. Kobza Hall of Justice was completed in September. This renovation adds a fresh look to the entry and created an atrium with natural light illuminating the shiny interior. An additional elevator was added along with a new security corridor for added protection of the public and employees.
- A new metro bus and garage facility was completed in August. This facility serves the Greater Muskegon Area and includes conference facilities for general public use. Total cost of the project was \$4,400,000 and will be funded by Federal and State grants.
- A major tourist event was primarily sponsored by the County that included bringing in 20 tall ships from around the world. This unique, five day event attracted 300,000 people and generated major tourism dollars in restaurants and hotels.
- A telephone emergency warning system was installed to warn the public in case of a major local disaster. The system is designed to telephone residents in specific areas of a disaster to inform them of the incident and the actions they can take to protect themselves.
- Initiated with the help of local dentists a dental hygiene and prevention program for uninsured children in the County. The hope is that by diagnosing problems early, we can reduce overall health costs to the public for welfare and low income families.
- Collaborated with school districts in the County to provide law enforcement personnel to act as a resource to schools for any drug or violence related issues.
- Purchased a new emergency response vehicle for going to onsite disasters. This state of the art communications van will respond to major disasters and act as the incident command center for all communications.
- Purchased a new airport rescue vehicle with Federal funds to respond to airport incidents involving larger aircraft.
- Continued to expand and improve the County's Heritage Landing facility in the city to promote Muskegon County tourism and reinforce the idea that Muskegon County is a major tourism destination.
- With State help, the County has established a permanent drop off site for household hazardous waste. The public will be able to safely dispose of paint, oil, chemicals and other noxious substances without fear of harming the environment.
- Constructed a compressed natural gas fueling station for vehicles that use alternative fuel to alleviate pollution concerns in the West Michigan area.
- A State grant has been received to enhance collection of fines, provide computers for public access to public records and provide centralized calendar scheduling for district court judges.

Requests for Information

This financial report is designed to provide a general overview of the County of Muskegon's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the County of Muskegon, Office of the Administrator/Controller, 990 Terrace St., Muskegon Mi. 49442, telephone 231-724-6520, or e-mail at bednarekfr@co.muskegon.mi.us.

County of Muskegon

*Statement of Net Assets
September 30, 2001*

ASSETS	Primary Government			Component Units	
	Governmental	Business - Type	Total	Road	Family Ind.
	Activities	Activities		Commission	Agency
Cash and cash equivalents	\$ 11,677,239	\$ 9,625,480	\$ 21,302,719	\$ 326,547	\$ -
Investments	29,640,161	18,391,239	48,031,400	3,197,972	-
Receivables					
Accounts	4,318,700	3,433,285	7,751,985	-	-
Intergovernmental	6,274,792	920,373	7,195,165	1,541,356	176,377
Accrued interest	2,244,611	452,081	2,696,692	-	-
Current taxes	3,816,259	-	3,816,259	-	-
Delinquent taxes	4,010,899	-	4,010,899	-	-
Interest and penalties on delinquent taxes	1,233,793	-	1,233,793	-	-
Special assessments	10,030,488	-	10,030,488	-	-
Other	18,962	-	18,962	-	-
Prepaid Items	114,659	-	114,659	151,878	-
Prepaid expenses	-	168,088	168,088	-	-
Internal balances	3,861,253	(3,861,253)	-	-	-
Inventories	65,960	35,700	101,660	818,441	-
Restricted assets	-	895,432	895,432	-	-
Long-term advances to other funds	1,423,019	191,509	1,614,528	-	-
Long-term note receivable	1,000,000	-	1,000,000	-	-
Land	2,676,238	-	2,676,238	2,366,537	-
Capital Assets, net of accumulated depreciation	57,075,649	103,604,310	160,679,959	7,855,650	-
	<u>\$ 139,482,682</u>	<u>\$ 133,856,244</u>	<u>\$ 273,338,926</u>	<u>\$ 16,258,381</u>	<u>\$ 176,377</u>

The accompanying notes are an integral part of this statement.

County of Muskegon

*Statement of Net Assets
September 30, 2001*

	Primary Government			Component Units	
	Governmental Activities	Business - Type Activities	Total	Road Commission	Family Ind. Agency
LIABILITIES					
Payables					
Accounts	\$7,682,600	\$7,755,657	\$15,438,257	\$625,885	\$ 13,377
Intergovernmental	6,689,128	1,053,077	7,742,205	-	163,000
Advances	-	35,211	35,211	436,238	-
Accrued liabilities	8,260,990	5,935,862	14,196,852	134,367	-
Payable from restricted funds					
Accrued interest	-	195,075	195,075	-	-
Trust Deposits	-	-	-	-	-
Long-term advances from other funds	191,509	1,423,019	1,614,528	-	-
Unearned revenue	11,748,778	196,282	11,945,060	247,316	-
Long-term debt					
Due within one year	16,976,222	2,200,000	19,176,222	30,329	-
Due in more than one year	32,817,212	17,924,837	50,742,049	272,960	-
Total liabilities	\$ 84,366,439	\$ 36,719,020	\$ 121,085,459	\$ 1,747,095	\$ 176,377
NET ASSETS					
Investment in capital assets net of related debt	\$ 38,029,693	\$ 84,256,454	\$ 122,286,147	\$ 10,222,187	\$ -
Restricted for:					
Special Revenue	2,194,576	-	2,194,576	2,739,299	-
Closure Costs	-	9,443,305	9,443,305	-	-
Capital Projects	4,684,397	-	4,684,397	-	-
Debt Service	2,409,328	-	2,409,328	-	-
Unrestricted	7,798,249	3,437,465	11,235,714	1,549,800	-
Total Net Assets	\$ 55,116,243	\$ 97,137,224	\$ 152,253,467	\$ 14,511,286	\$ -

The accompanying notes are an integral part of this statement.

County of Muskegon

Statement of Activities
For the Year Ended September 30, 2001

Functions/Programs	Program Revenues					Net (Expense) Revenue and Changes in Net Assets			Component Units	
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	Governmental	Primary Government Business-Type Activities		Road Commission	Family Ind. Agency
							Total	Total		
Primary Government:										
Government Activities										
Legislative	\$ 329,852	\$ -	\$ -	\$ -	\$ -	(\$ 329,852)	\$ -	(\$ 329,852)	\$ -	\$ -
Judicial	6,386,613	2,455,555	169,256	-	2,624,811	(3,761,802)	-	(3,761,802)	-	-
General County Government	19,216,366	6,515,063	7,560,494	-	14,075,557	(5,140,809)	-	(5,140,809)	-	-
Public Safety	10,706,617	1,210,230	1,701,224	-	2,911,454	(7,795,163)	-	(7,795,163)	-	-
Health	105,304,348	82,371,551	13,805,102	324,575	96,501,228	(8,803,120)	-	(8,803,120)	-	-
Welfare	7,196,888	-	7,023,647	-	7,023,647	(173,241)	-	(173,241)	-	-
Culture	1,776,155	482,692	251,703	-	734,395	(1,041,760)	-	(1,041,760)	-	-
Recreation	720,446	497,447	61,594	678,105	1,237,146	516,700	-	516,700	-	-
Other	247,869	26,309	-	-	26,309	(221,560)	-	(221,560)	-	-
Debt Service										
Interest	921,570	-	-	-	-	(921,570)	-	-	-	-
Other	91,794	-	-	-	-	(91,794)	-	(91,794)	-	-
Total Government Activities	152,898,518	93,558,847	30,573,020	1,002,680	125,134,547	(27,763,971)	-	(26,842,401)	-	-
Business-Type Activities:										
Solid Waste (5710)	1,195,764	2,221,637	-	-	2,221,637	-	1,025,873	1,025,873	-	-
Airport (5810)	2,408,145	1,027,221	11,625	552,415	1,591,261	-	(816,884)	(816,884)	-	-
Wastewater (5920)	14,725,020	10,326,478	-	1,665,000	11,991,478	-	(2,733,542)	(2,733,542)	-	-
Other Proprietary Funds	3,374,157	1,538,631	1,979,126	812,086	4,329,843	-	955,686	955,686	-	-
Total Business-Type Activities	21,703,086	15,113,967	1,990,751	3,029,501	20,134,219	-	(1,568,867)	(1,568,867)	-	-
Total Primary Government	\$174,601,604	\$108,672,814	\$32,563,771	\$4,032,181	\$145,268,766	(27,763,971)	(1,568,867)	(28,411,268)	-	-
Component Units:										
Muskegon County Road Commission	10,121,095	234,609	10,625,146	1,288,055	12,147,810				2,026,715	-
Family Independence Agency	1,206,971	-	1,132,622	64,442	1,197,064				-	(9,907)
	<u>\$11,328,066</u>	<u>\$234,609</u>	<u>\$11,757,768</u>	<u>\$1,352,497</u>	<u>\$13,344,874</u>				<u>2,026,715</u>	<u>(9,907)</u>
General Revenues:										
Taxes						20,769,442	-	20,769,442	-	-
Licenses and Permits						745,250	-	745,250	-	-
Investment Earnings						3,219,425	1,718,347	4,937,772	279,676	-
Rentals						791,072	-	791,072	6,000	-
Special Assessments						1,325,000	-	1,325,000	-	-
Gain on Sale of Assets						1,190,655	-	1,190,655	27,913	-
Donations						134,065	-	134,065	-	-
Other						4,613,345	-	4,613,345	31,417	9,907
Transfers						(1,604,446)	1,199,118	(405,328)	-	-
Total General Revenues, Special Items, and Transfers						31,183,808	2,917,465	34,101,273	345,006	9,907
Change in Net Assets						3,419,837	1,348,598	4,768,435	2,371,721	-
Net Assets - Beginning of Year, as restated (Note 17)						51,696,406	95,788,626	147,485,032	12,139,565	-
Net Assets - End of Year						\$55,116,243	\$ 97,137,224	\$ 152,253,467	\$ 14,511,286	\$ -

The accompanying notes are an integral part of this statement.

County of Muskegon

Balance Sheet

Governmental Funds

September 30, 2001

ASSETS	General (1010)	Community Mental Health (2220)	Managed Care (2222)	Brookhaven Medical Care Facility (2900)	Water and Sewer Debt (3650)	Other Governmental Funds	Total Governmental Funds
Cash and cash equivalents	\$ 2,899,507	\$ 1,410,848	\$ 684,949	\$ 83,469	\$ 969,118	\$ 1,995,501	\$ 8,043,392
Investments	1,296,558	2,695,230	1,308,499	159,456	1,851,365	8,018,717	15,329,825
Receivables							
Accounts	492,038	459,435	25,338	1,530,844	1,350,575	443,145	4,301,375
Intergovernmental	1,235,018	-	-	-	-	5,039,774	6,274,792
Accrued interest	1,656,378	79,448	18,569	46	43,300	145,150	1,942,891
Special assessments	-	-	-	-	10,030,000	488	10,030,488
Other	18,962	-	-	-	-	-	18,962
Prepaid Items	-	-	-	9,116	-	105,543	114,659
Due from other funds	2,185,477	-	-	-	-	-	2,185,477
Inventories	-	-	-	65,960	-	-	65,960
Long-term advances to other funds	618,618	-	-	-	-	-	618,618
Long-term note receivable	-	-	-	-	-	800,000	800,000
	<u>\$ 10,402,556</u>	<u>\$ 4,644,961</u>	<u>\$ 2,037,355</u>	<u>\$ 1,848,891</u>	<u>\$ 14,244,358</u>	<u>\$ 16,548,318</u>	<u>\$ 49,726,439</u>

The accompanying notes are an integral part of this statement.

County of Muskegon
 Balance Sheet
 Governmental Funds
 September 30, 2001

	General (1010)	Community Mental Health (2220)	Managed Care (2222)	Brookhaven Medical Care Facility (2900)	Water and Sewer Debt (3650)	Other Governmental Funds	Total Governmental Funds
LIABILITIES AND FUND EQUITY							
Payables							
Accounts	\$ 545,517	\$ 138,944	\$ 1,936,396	\$ 372,219	\$ -	\$ 4,124,413	\$ 7,117,489
Intergovernmental	96,216	3,981,151	-	-	2,101,678	510,083	6,689,128
Accrued liabilities	2,823,395	523,505	100,959	261,362	-	601,112	4,310,333
Due to other funds	-	-	-	-	-	2,185,477	2,185,477
Long-term advances from other funds	-	-	-	-	-	21,500	21,500
Deferred revenue	-	1,361	-	-	11,355,000	392,417	11,748,778
Total liabilities	3,465,128	4,644,961	2,037,355	633,581	13,456,678	7,835,002	32,072,705
Fund Balances							
Reserved for long-term advances to other funds	618,618	-	-	-	-	-	618,618
Reserved for long-term note receivable	-	-	-	-	-	800,000	800,000
Unreserved							
Designated for Capital Projects	-	-	-	-	-	4,684,397	4,684,397
Designated for Special Revenue	8,318	-	-	1,215,310	-	970,948	2,194,576
Designated for Debt Service	686,099	-	-	-	787,680	935,549	2,409,328
Undesignated	5,624,393	-	-	-	-	1,322,422	6,946,815
Total Fund Balances and other credits	6,937,428	-	-	1,215,310	787,680	8,713,316	17,653,734
Total liabilities and Fund Balances	\$ 10,402,556	\$ 4,644,961	\$ 2,037,355	\$ 1,848,891	\$ 14,244,358	\$ 16,548,318	

Amounts reported for Governmental Activities in the Statement of Net Assets are different because:

Capital assets used for governmental activities are not current financial resources and therefore are not reported in the Governmental Funds Balance Sheet.

55,639,693

Internal Service Funds are used by management to charge the costs of certain activities, such as insurance and equipment leasing to individual funds. The assets and liabilities of the Internal Service Funds are included in the governmental activities in the Government-wide Statement of Net Assets

17,653,291

Long term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet

(35,830,475)

Net Assets of Governmental Activities

\$ 55,116,243

The accompanying notes are an integral part of this statement.

County of Muskegon

Statement of Revenues, Expenditures and Changes in Fund Balances

Governmental Funds

Year Ended September 30, 2001

	General (1010)	Community Mental Health (2220)	Managed Care (2222)	Brookhaven Medical Care Facility (2900)	Water and Sewer Debt (3650)	Other Governmental Funds	Total Governmental Funds
Revenues							
Taxes	\$ 18,398,271	\$ -	\$ -	\$ -	\$ -	\$ 2,371,171	\$ 20,769,442
Licenses and permits	18,532	-	-	50,490	-	676,228	745,250
Intergovernmental revenue	5,613,337	4,509,607	3,988,796	-	-	17,463,960	31,575,700
Charges for services	7,332,026	8,863,463	16,539,687	56,731,963	9,888	1,068,997	90,546,024
Fines and forfeitures	804,708	-	-	-	-	489,192	1,293,900
Investment income	1,246,521	274,538	61,955	313	34,407	532,539	2,150,273
Rentals	95,328	-	-	10,136	-	685,608	791,072
Special assessments	-	-	-	-	1,325,000	-	1,325,000
Contributions from private sources	-	15,116	74,625	247	-	44,077	134,065
Other	618,140	14,113	639,976	309	2,922	1,236,538	2,511,998
Total revenues	34,126,863	13,676,837	21,305,039	56,793,458	1,372,217	24,568,310	151,842,724
Expenditures							
Current operations							
Legislative	329,852	-	-	-	-	-	329,852
Judicial	5,157,809	-	-	-	-	1,167,922	6,325,731
General County government	9,047,254	-	-	-	-	3,523,392	12,570,646
Public safety	8,205,695	-	-	-	-	2,242,402	10,448,097
Health	-	14,023,313	21,297,038	55,398,343	-	12,537,800	103,256,494
Welfare	-	-	-	-	-	7,068,802	7,068,802
Culture	159,180	-	-	-	-	1,526,594	1,685,774
Recreation	-	-	-	-	-	644,694	644,694
Other	242,649	-	-	-	5,220	-	247,869
Capital outlay	26,168	91,703	240,978	664,550	-	6,727,454	7,750,853
Debt service							
Principal payments	-	-	-	-	1,355,000	1,025,000	2,380,000
Interest	-	-	-	-	8,599	912,971	921,570
Other	-	-	-	-	2,057	89,737	91,794
Total expenditures	23,168,607	14,115,016	21,538,016	56,062,893	1,370,876	37,466,768	153,722,176
Revenues over (under) expenditures	10,958,256	(438,179)	(232,977)	730,565	1,341	(12,898,458)	(1,879,452)
Other financing sources (uses)							
Sales of Fixed Assets	2,427	-	37,145	-	-	1,044,409	1,083,981
Bond Proceeds	-	-	-	-	-	6,500,000	6,500,000
Operating transfers in	-	438,179	195,832	477,971	69,000	9,980,174	11,161,156
Operating Transfer from (to) component units	(9,907)	-	-	-	-	-	(9,907)
Operating transfers (out)	(10,003,616)	-	-	-	-	(2,070,978)	(12,074,594)
	(10,011,096)	438,179	232,977	477,971	69,000	15,453,605	6,660,636
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	947,160	-	-	1,208,536	70,341	2,555,147	4,781,184
Fund balance at beginning of year	5,988,500	-	-	6,774	717,339	6,159,937	12,872,550
Equity transfer (to) other funds	-	-	-	-	-	(1,768)	(1,768)
Equity transfer from other funds	1,768	-	-	-	-	-	1,768
Fund balance at end of year	\$ 6,937,428	\$ -	\$ -	\$ 1,215,310	\$ 787,680	\$ 8,713,316	\$ 17,653,734

The accompanying notes are an integral part of this statement.

County of Muskegon

**Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of Governmental Funds
To the Statement of Activities**

For the Year Ended September 30, 2001

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in fund balances - total governmental funds	\$ 4,781,184
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount of capital outlays capitalized in the current period less depreciation for the current period	1,920,743
The repayment of long term debt consumes current financial resources but does not effect net assets	2,380,000
Gain on the difference between the cost of a governmental asset and its accumulated depreciation is not recognized in governmental funds as it does not add to current financial resources	106,674
The issuance of long term debt provides current financial resources but does not effect net assets	(6,500,000)
The accrual of sick and annual wages does not consume current financial resources but does reduce net assets therefore they are not reported in governmental funds	(307,881)
Due from other governmental funds in the General fund for cash deficits	2,185,477
Due to General Fund in Governmental funds	(2,185,477)
Long term advances to Governmental funds	618,618
Long term advances from Governmental funds	(618,618)
Internal service funds are used by management to charge the costs of insurance, printing, central facilities, equipment, risk management and tax collection to individual funds	
The net revenue of certain activities of internal service funds is reported with governmental activities	<u>1,039,117</u>
Change in net assets of governmental activities	<u><u>\$ 3,419,837</u></u>

The accompanying notes are an integral part of this statement.

County of Muskegon

*Statement of Net Assets
Proprietary Funds
September 30, 2001*

ASSETS	Solid Waste (5710)	Airport (5810)	Wastewater (5920)	Other Proprietary Funds	Totals	Governmental Activities Internal Service Funds
CURRENT ASSETS						
Cash and cash equivalents	\$ 4,766,794	\$ -	\$ 3,495,313	\$ 1,363,373	\$ 9,625,480	\$ 7,495,100
Investments	9,106,296	-	6,678,791	2,606,152	18,391,239	14,310,336
Receivables						
Accounts	391,006	118,127	2,082,290	841,862	3,433,285	17,325
Intergovernmental	-	98,335	-	822,038	920,373	-
Accrued interest	197,496	-	182,615	71,970	452,081	301,720
Current taxes	-	-	-	-	-	3,816,259
Current portion of interest and penalties on delinquent taxes	-	-	-	-	-	822,987
Prepaid expenses	-	-	-	168,088	168,088	-
Inventories	516	-	34,668	516	35,700	-
Restricted Assets	772,853	-	-	122,579	895,432	-
Total current assets	<u>15,234,961</u>	<u>216,462</u>	<u>12,473,677</u>	<u>5,996,578</u>	<u>33,921,678</u>	<u>26,763,727</u>
NONCURRENT ASSETS						
Long-term advances to other funds	191,509	-	-	-	191,509	1,423,019
Long-term note receivable	-	-	-	-	-	200,000
Delinquent taxes	-	-	-	-	-	4,010,899
Interest and penalties on delinquent taxes	-	-	-	-	-	410,806
Property and equipment at cost, net of accumulated depreciation	1,085,039	17,114,061	76,594,597	8,810,613	103,604,310	4,112,194
Total noncurrent assets	<u>1,276,548</u>	<u>17,114,061</u>	<u>76,594,597</u>	<u>8,810,613</u>	<u>103,795,819</u>	<u>10,156,918</u>
Total assets	<u>\$ 16,511,509</u>	<u>\$ 17,330,523</u>	<u>\$ 89,068,274</u>	<u>\$ 14,807,191</u>	<u>\$ 137,717,497</u>	<u>\$ 36,920,645</u>

The accompanying notes are an integral part of this statement.

County of Muskegon

Statement of Net Assets

Proprietary Funds

September 30, 2001

	Solid Waste (5710)	Airport (5810)	Wastewater (5920)	Other Proprietary Funds	Totals	Governmental Activities Internal Service Funds
LIABILITIES AND NET ASSETS						
CURRENT LIABILITIES						
Accounts payable	\$ 36,052	\$ 86,391	\$ 7,338,066	\$ 295,148	\$ 7,755,657	\$ 565,111
Accrued liabilities	82,513	140,417	696,698	133,449	1,053,077	3,950,657
Advances payable	-	-	-	35,211	35,211	-
Accrued Closure Costs	5,864,600	-	-	-	5,864,600	-
Accrued Interest	-	32,804	-	38,458	71,262	-
Current portion of tax anticipation notes payable	-	-	-	-	-	11,250,000
Long-term debt payable in less than one year	-	110,000	1,910,000	180,000	2,200,000	-
Payable from restricted funds						
Accrued interest	-	-	195,075	-	195,075	-
Total current liabilities	5,983,165	369,612	10,139,839	682,266	17,174,882	15,765,768
NONCURRENT LIABILITIES						
Due to other funds	-	1,409,717	-	2,451,536	3,861,253	-
Tax anticipation notes payable	-	-	-	-	-	2,500,000
Land Contract Payable	-	-	-	-	-	212,959
Long-term advances from other funds	-	1,423,019	-	-	1,423,019	788,627
Long-term debt due in more than one year	-	2,280,000	14,304,837	1,340,000	17,924,837	-
Deferred revenue	-	-	-	196,282	196,282	-
Total noncurrent liabilities	-	5,112,736	14,304,837	3,987,818	23,405,391	3,501,586
Total liabilities	5,983,165	5,482,348	24,444,676	4,670,084	40,580,273	19,267,354
NET ASSETS						
Invested in Capital Assets, Net of related debt	1,085,039	11,848,175	60,379,760	4,839,077	84,256,454	3,797,025
Restricted for cell closure	9,443,305	-	-	-	9,443,305	-
Unrestricted	-	-	4,243,838	5,298,030	3,437,465	13,856,266
Total Net Assets	\$ 10,528,344	\$ 11,848,175	\$ 64,623,598	\$ 10,137,107	\$ 97,137,224	\$ 17,653,291

The accompanying notes are an integral part of this statement.

County of Muskegon

Statement of Revenues, Expenses and Changes in Fund Net Assets

Proprietary Funds

For the Year ended September 30, 2001

	Solid Waste (5710)	Airport (5810)	Wastewater (5920)	Other Proprietary Funds	Totals	Governmental Activities Internal Service Funds
Operating revenues						
Charges for services	\$ 2,221,637	\$ 1,027,221	\$ 9,297,532	\$ 1,538,631	\$ 14,085,021	\$ -
Farm sales	-	-	1,028,946		1,028,946	-
Interest and penalties on delinquent taxes	-	-	-	-	-	1,718,923
Intragovernmental revenues	-	-	-	-	-	9,640,799
Other	-	-	-	-	-	2,101,347
	<u>2,221,637</u>	<u>1,027,221</u>	<u>10,326,478</u>	<u>1,538,631</u>	<u>15,113,967</u>	<u>13,461,069</u>
Operating expenses						
Salaries and fringe benefits	438,027	728,094	2,896,822	1,371,682	5,434,625	1,327,991
Supplies and other operating expenses	471,884	843,847	8,026,683	1,434,336	10,776,750	1,860,958
Insurance benefits and claims	-	-	-	-	-	1,730,847
Insurance premiums	-	-	-	-	-	6,305,820
Interest expense	-	-	-	-	-	788,526
Depreciation and amortization	148,298	771,437	3,292,814	481,964	4,694,513	795,861
	<u>1,058,209</u>	<u>2,343,378</u>	<u>14,216,319</u>	<u>3,287,982</u>	<u>20,905,888</u>	<u>12,810,003</u>
Operating income (loss)	<u>1,163,428</u>	<u>(1,316,157)</u>	<u>(3,889,841)</u>	<u>(1,749,351)</u>	<u>(5,791,921)</u>	<u>651,066</u>
Non Operating revenues (expenses)						
Operating subsidies	-	11,625	-	1,979,126	1,990,751	-
Interest income	708,573	79	666,168	343,527	1,718,347	1,069,152
Interest expense	-	(143,930)	(841,131)	(117,974)	(1,103,035)	-
Other - net	(137,555)	79,163	332,430	31,799	305,837	-
	<u>571,018</u>	<u>(53,063)</u>	<u>157,467</u>	<u>2,236,478</u>	<u>2,911,900</u>	<u>1,069,152</u>
Income before operating transfers and capital contributions	1,734,446	(1,369,220)	(3,732,374)	487,127	(2,880,021)	1,720,218
Capital contributions	-	552,415	1,665,000	812,086	3,029,501	-
Operating transfers in	-	1,004,664	-	263,454	1,268,118	-
Operating transfers (out)	-	-	-	(69,000)	(69,000)	(681,101)
	<u>-</u>	<u>1,557,079</u>	<u>1,665,000</u>	<u>1,006,540</u>	<u>4,228,619</u>	<u>(681,101)</u>
Change in Net Assets	1,734,446	187,859	(2,067,374)	1,493,667	1,348,598	1,039,117
Net Assets at beginning of year	8,793,898	11,660,316	66,690,972	8,643,440	95,788,626	16,614,174
Net Assets at end of year	<u>\$ 10,528,344</u>	<u>\$ 11,848,175</u>	<u>\$ 64,623,598</u>	<u>\$ 10,137,107</u>	<u>\$ 97,137,224</u>	<u>\$ 17,653,291</u>

The accompanying notes are an integral part of this statement.

County of Muskegon

Statement of Cash Flows
 Proprietary Funds
 For the Year ended September 30, 2001

	Solid Waste (5710)	Airport (5810)	Wastewater (5920)	Other Proprietary Funds	Totals	Governmental Activities Internal Service Funds
CASH FLOW FROM OPERATING ACTIVITIES						
Cash Received from Customers/Other Funds	\$ 2,120,608	\$ 1,945,986	\$ 11,098,795	\$ 3,855,697	\$ 19,021,086	\$ 13,775,818
Cash Payments to Suppliers of Goods and Services	(425,611)	(809,245)	(5,693,997)	(3,171,605)	(10,100,458)	(9,502,406)
Interest Paid	-	-	-	-	-	(866,149)
Cash Payments to Employees for Services	(434,509)	(719,246)	(2,885,574)	(1,349,817)	(5,389,146)	(1,326,839)
Net cash provided by (used for) Operating Activities	<u>1,260,488</u>	<u>417,495</u>	<u>2,519,224</u>	<u>(665,725)</u>	<u>3,531,482</u>	<u>2,080,424</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES						
Advances from (to) other funds	25,901	(17,894)	-	(63,676)	(55,669)	(8,007)
Operating Subsidies from Grants	-	11,625	-	1,959,623	1,971,248	-
Operating transfers out	-	-	-	(69,000)	(69,000)	(42,031)
Operating transfers in	-	1,004,664	-	263,454	1,268,118	-
Equity transfers to other funds	-	-	-	-	-	(3,919,674)
Equity transfers from other funds	-	-	-	-	-	3,280,604
Other receipts	(137,555)	79,163	332,430	31,799	305,837	-
Bond payments	-	-	-	-	-	(11,300,000)
Bond proceeds	-	-	-	-	-	9,000,000
Tax collections	-	-	-	-	-	12,743,020
Delinquent tax payments to municipalities	-	-	-	-	-	(11,234,048)
Net cash provided by (used for) noncapital financing activities	<u>(111,654)</u>	<u>1,077,558</u>	<u>332,430</u>	<u>2,122,200</u>	<u>3,420,534</u>	<u>(1,480,136)</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Principal payments on long term debt	-	(111,372)	409,837	(180,000)	118,465	(17,058)
Interest expense and agent fees	-	(145,217)	(861,408)	(122,324)	(1,128,949)	-
Purchase of fixed assets	(94,968)	(304,893)	(6,380,742)	(274,654)	(7,055,257)	(1,164,142)
Construction in progress	-	(1,486,065)	-	(3,210,987)	(4,697,052)	-
Sale of fixed assets	-	-	929	-	929	40,585
Capital contributions and grants	-	552,415	1,665,000	812,086	3,029,501	-
Net cash used for capital and related financing activities	<u>(94,968)</u>	<u>(1,495,132)</u>	<u>(5,166,384)</u>	<u>(2,975,879)</u>	<u>(9,732,363)</u>	<u>(1,140,615)</u>
CASH FLOW FROM INVESTING ACTIVITIES						
Interest received from investment pool	<u>722,364</u>	<u>79</u>	<u>708,501</u>	<u>356,392</u>	<u>1,787,336</u>	<u>1,105,873</u>
Net cash provided by investing activities	<u>\$ 722,364</u>	<u>\$ 79</u>	<u>\$ 708,501</u>	<u>\$ 356,392</u>	<u>\$ 1,787,336</u>	<u>\$ 1,105,873</u>

The accompanying notes are an integral part of this statement.

This Statement cover more that one page

County of Muskegon

Statement of Cash Flows - Continued
 Proprietary Funds
 For the Year ended September 30, 2001

	Solid Waste (5710)	Airport (5810)	Wastewater (5920)	Other Proprietary Funds	Totals	Governmental Activities Internal Service Funds
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	\$ 1,776,230	\$ -	(\$ 1,606,229)	(\$ 1,163,012)	(\$ 993,011)	\$ 565,546
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	<u>12,096,860</u>		<u>11,780,333</u>	<u>5,132,537</u>	<u>29,009,730</u>	<u>21,239,890</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 13,873,090</u>	<u>\$ -</u>	<u>\$ 10,174,104</u>	<u>\$ 3,969,525</u>	<u>\$ 28,016,719</u>	<u>\$ 21,805,436</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES						
Operating income (loss)	<u>\$ 1,163,428</u>	<u>(\$ 1,316,157)</u>	<u>(\$ 3,889,841)</u>	<u>(\$ 1,749,351)</u>	<u>(\$ 5,791,921)</u>	<u>\$ 651,066</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	148,298	771,437	3,292,814	481,964	4,694,513	795,861
Loss (Gain) on sale of fixed assets	-	-	-	-	-	(39,335)
Changes in Assets and Liabilities:						
(Increase) decrease in accounts receivable	(101,029)	(40,562)	633,310	(134,470)	357,249	(10,196)
(Increase) decrease in intergovernmental receivable	-	-	-	197,116	197,116	-
Increase (decrease) in deferred revenue	-	-	-	(197,116)	(197,116)	-
(Increase) decrease in inventory	-	-	(7,721)	-	(7,721)	-
Increase (decrease) in accounts payable	18,526	34,602	2,340,407	(32,594)	2,360,941	257,479
(Increase) decrease in prepaid expenses	-	-	-	19,584	19,584	48,546
(Increase) decrease in restricted assets	(772,853)	-	-	(122,579)	(895,432)	-
Increase in closure costs	800,600	-	-	(1,601,680)	(801,080)	-
Increase in due to other funds	-	959,327	139,007	2,451,536	3,549,870	-
Increase (decrease) in accrued liabilities	3,518	8,848	11,248	21,865	45,479	377,003
Total adjustments	<u>97,060</u>	<u>1,733,652</u>	<u>6,409,065</u>	<u>1,083,626</u>	<u>9,323,403</u>	<u>1,429,358</u>
Net cash provided by operations	<u>\$ 1,260,488</u>	<u>\$ 417,495</u>	<u>\$ 2,519,224</u>	<u>(\$ 665,725)</u>	<u>\$ 3,531,482</u>	<u>\$ 2,080,424</u>

The accompanying notes are an integral part of this statement.

This Statement cover more that one page

County of Muskegon

Statement of Fiduciary Net Assets

Fiduciary Funds

September 30, 2001

	Agency Funds	Trust Funds		
		Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Retirees' Insurance (7330)
ASSETS				
Cash and cash investments	\$ 2,480,171	\$ 32,832	\$ 41,790	\$ 10,464,469
Accounts receivable	537,573	-	-	7,514
Intergovernmental receivable	-	-	-	-
Accrued interest receivable	8,625	-	696	154,953
	\$ 3,026,369	\$ 32,832	\$ 42,486	\$ 10,626,936
LIABILITIES				
Accounts payable	\$ 1,309,418	\$ -	\$ -	\$ -
Intergovernmental payable	504,090	-	-	-
Undistributed current and delinquent taxes	165,775	-	-	-
Trust deposits	387,173	-	-	-
Accrued liabilities	25,595	-	-	-
Unallocated receipts	614,506	-	-	-
Fines and Fees due to local municipalities and libraries	19,812	-	-	-
	\$ 3,026,369	-	-	-
Net Assets				
Held in trust for perpetual Care		\$ 32,832	\$ 42,486	\$ 10,626,936

The accompanying notes are an integral part of this statement.

County of Muskegon

*Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Year ended September 30, 2001*

	Cemetery Trust (7110)	Medical Care Facility Endowment (7150)	Retirees' Insurance (7330)
Additions			
Contributions			
Employer	\$ -	\$ -	\$ 2,069,636
Plan members	-	-	331,927
Investment earnings	<u>1,107</u>	<u>2,505</u>	<u>556,917</u>
Total Additions	<u>1,107</u>	<u>2,505</u>	<u>2,958,480</u>
Deductions			
Benefits	-	-	1,786,006
Administrative Costs	-	-	63
Expenses	<u>400</u>	<u>10,090</u>	<u>-</u>
Total Deductions	<u>400</u>	<u>10,090</u>	<u>1,786,069</u>
 Change in Net Assets	 707	 (7,585)	 1,172,411
Net Assets - Beginning	<u>32,125</u>	<u>50,071</u>	<u>9,454,525</u>
Net Assets - Ending	<u>\$ 32,832</u>	<u>\$ 42,486</u>	<u>\$ 10,626,936</u>

The accompanying notes are an integral part of this statement.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS

September 30, 2001

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 170,000 residents in many areas, including law enforcement, administration of justice, transportation, waste disposal, road maintenance, community enrichment and development and human services.

a) Reporting Entity

The accompanying financial statements present the County and its discretely presented component units, entities for which the County is considered to be fiscally accountable. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate for the County.

Discretely presented component units. The Muskegon County Road Commission (MCRC) is responsible for maintaining a primary and local road system within county boundaries. The members of the governing board are appointed by the County Board of Commissioners and the County has significant financial responsibility for its operations. The County board also approves all debt issuances.

The Family Independence Agency (FIA) is responsible for providing social welfare for county residents. The agency receives its funds from the State through the County Treasurer. The three member governing board is appointed by the County Board of Commissioners and a budget is provided for the governing board's operating costs.

Complete financial statements for each of the individual component units can be obtained from the entity's administrative offices.

Muskegon County Road Commission
7700 E Apple Ave
Muskegon MI 49442

State of Michigan - Office of Auditor General
201 N. Washington Square
Lansing MI 48913

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

b) Fund Accounting

The financial activities of the county are organized on the basis of funds, 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.

c) Government-wide and fund financial statements

The government-wide financial statements include a Statement of Nets Assets and a Statement of Activities and Changes in Net Assets on all the non-fiduciary activities of the primary government and its component units. Most of the effects of interfund activity have been removed from these statements. **Governmental activities**, which normally are supported by taxes and intergovernmental revenues, are reported separately from **business-type activities**, which rely primarily on users fees and charges for service. Likewise, the **primary government** is reported separately from certain legally separate **component units** for which the primary government is financially accountable.

The statement of activities demonstrate the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identified with a specific function or segment. Program revenues include 1) charges for services to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a specific function or segment and 2) operating grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment and 3) other revenues that are by definition related to the cost of providing a specific function or segment. Taxes, fines and other items not specific to particular functions or segments are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

d) Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements use the “economic resources” measurement focus and full accrual basis of accounting which also include the proprietary and fiduciary fund financial statements. Revenues are recorded when earned and expense are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenue in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectable 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 generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claim and judgements, are recorded only when payment is due or when amounts have been accumulated in the debt service fund for payments to be made early in the following year.

Property taxes, franchise taxes, special assessments, licenses, interest revenue and charges for services are considered to be susceptible to accrual and have been recognized as revenues in the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The **General Fund** (1010) is the government’s primary operating fund. It accounts for all financial resources of the general government, except for those required to be accounted for in another fund.

Community Mental Health (2220) accounts for funds earmarked to provide mental health services within county boundaries. Monies are provided by federal, state, and county appropriations, grants, 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

d) Measurement focus, basis of accounting, and financial statement presentation - continued

Managed Care (2222) accounts for monies received from all sources and distributes these funds to contracted providers and our own internal providers of services for mental health services.

Brookhaven Medical Care Facility (2900) accounts for revenues received from insurance providers, governmental agencies and patients (or their representatives) for the operation of a medical care facility for the care of the elderly and infirm.

Water and Sewer Debt (3650) accounts for revenues received from local municipalities for the payment of the limited obligation long-term debt (principal, interest and fees) of the County. This debt is a special assessment debt with governmental commitment associated with local municipalities, water and sewer installation and infrastructure improvements.

The County reports the following major proprietary funds:

Solid Waste (5710) accounts for revenues received from, and expenses made for, the operations of a solid waste system. Monies for the operation of this fund are received from customers.

Airport (5810) 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.

Wastewater (5920) provides and innovative, comprehensive plan fo 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 municipal users and private corporations. Additional revenue is generated from sales of crops grown at the facility.

Additionally, the County reports the following fund types:

Internal service funds account for tax collection, printing, building maintenance, building and equipment purchases, and insurance and risk management on a cost reimbursement basis.

Trust funds account for the perpetual care of cemeteries, medical care facility, and retirees' medical and dental costs. These funds are legally held in trust for use only by the specified activities as described. The accounting for trust funds is like that used for proprietary funds (full accrual).

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

d) Measurement focus, basis of accounting, and financial statement presentation - continued

Agency funds account for monies that are custodial in nature (assets equal liabilities) and do not involve the measurement of results in operations. Agency funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting as are the governmental funds explained above.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board. Governments also have the option of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The County has elected not to follow subsequent private-sector guidance.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are revenues in excess of expenses for tax collection and internal rentals of buildings and equipment in excess of depreciation and cost of money. Elimination of the revenues would distort the activity of the functions and would not reflect the proper future uses of the excesses collected for their specific governmental purposes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Wastewater enterprise fund, of the Solid Waste enterprise fund, and the Airport enterprise fund are charges to customers for sales and services. The County's internal service funds recognize as operating revenue internal transfers intended to recover the cost of providing specific benefits and equipment to employees and departments within County operations. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

The County reports deferred revenue on its Governmental Funds 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

e) Receivables and payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (the current portion of interfund loans) or “advances to/from other funds” (the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds”. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances”.

f) 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.

g) Capital Assets

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. Capital assets are defined as assets with an estimated useful life of more than one year and with a unit cost of \$1,000 or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Capital assets are reported in the respective governmental or business-type activities columns in the government-wide financial statements. Donated fixed assets are valued at their estimated fair market value on the date donated.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend its life are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets is included as part of the capitalized value of the assets constructed.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

g) Capital Assets - continued

Property, plant, and equipment of the County, as well as its component units, is depreciated using the straight-line method over the following estimated useful lives:

	<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

h) Compensated absences

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. Vacation and sick pay is fully accrued in the government-wide and proprietary financial statements. Vacation and sick leave payable out of expendable available resources in the governmental fund types is accrued in the general fund with the long-term portion of \$5,615,475 being recorded as a portion of the long-term debt in the government-wide financial statement. 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

i) Long-term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. Bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are reported as deferred charges and amortized over the term of the related debt.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

j) 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.

k) 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

1) Fund Balance Reserves and Designations - continued

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

General Fund (1010)	\$8,318
Emergency Services (1190)	29,081
Parks Development (2080)	79,537
Friend of the Court (2150)	222,724
Health Department (2210)	946
Sewage Facilities Step One (2430)	44,451
Community Corrections (2640)	1,412
Michigan Enforcement Team (WMET) (2670)	11,005
TNT Drug (2671)	126,064
Prosecutor Drug Fund (2672)	34,858
Library (2710)	25,893
EDC Loan Revolving (2860)	335,016
Cherry Hill Loan (2871)	40,067
Rambusch-Fuchs CDBG Grant (2873)	3,549
Brookhaven Medical Care (2900)	1,215,310
Mental Health Buildings (2970)	<u>16,345</u>
	<u>\$2,194,576</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

1) Fund Balance Reserves and Designations - continued

Debt Service

Designated for debt service	\$2,409,328
	<u>\$2,409,328</u>

Capital Projects

Capital improvements designated for Heritage Landing (4180)	\$8,532
Capital improvements designated for Fruitport Township Sewer Project (4615)	135,731
Capital improvements designated for Fruitport/NS Sewer Project (4618)	3,218,194
Future capital projects (4930) (4960)	1,067,838
Long-term Note Receivable (4930) (4960)	800,000
Capital improvements designated for drain projects (8010)	<u>254,102</u>
	<u>\$5,484,397</u>

Enterprise

Restricted for cell closure (5710)	<u>\$9,443,305</u>
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Trust

Designated for perpetual care	
Cemetery Trust Endowment (7110)	\$32,832
Medical Care Facility Endowment (7150)	42,486
Retirees' Insurance (7330)	<u>10,626,936</u>
	<u>\$10,702,254</u>

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2001

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

m) 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 1 - SUMMARY OF SIGNIFICANT POLITIES AND OTHER MATTERS - Continued

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. 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.

n) 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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

o) 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 2001), 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 2001, the county's indirect cost rate was 11.9678% of direct salaries and wages, excluding fringe benefits. Certain other accounting policies are disclosed in subsequent footnotes.

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 in interest rates
- . Original maturity of three months or less

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 3 - CASH AND CASH EQUIVALENTS - Continued

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, 2001, investments consisted of the following:

	<u>Treasury Notes</u>	<u>Investment Funds</u>	<u>Commercial Paper</u>	<u>Total</u>
Pooled Investments	<u>\$39,031,400</u>	<u>\$6,966,829</u>	<u>\$9,000,000</u>	<u>\$54,998,229</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 \$38,183,234 and the bank balance was \$30,080,712. Of the balances, \$500,000 was covered by federal depository insurance in the County's name. The remaining \$29,580,712 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, 2001

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.

		<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Amount Total</u>
U.S. Treasury Notes		\$39,031,400			\$39,031,400
Commercial Paper		<u>9,000,000</u>			<u>9,000,000</u>
		<u>\$48,031,400</u>			<u>48,031,400</u>
Municipal Sweep Account	(stated at fair value)		Bank Municipal Investment Pool		6,664,000
Governmental Investment Account	(stated at fair value)		Bank Municipal Investment Pool		<u>302,829</u>
Total Investments					<u>\$54,998,229</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

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 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

a) Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net assets.

The governmental fund balance sheet includes a reconciliation between fund balance - total governmental funds and net assets - governmental activities as reported in the government-wide statement of net assets. One element of that reconciliation explains that “long-term liabilities are not due and payable in the current period and therefore they are not reported in the Governmental Funds Balance Sheet”. The details of this \$35,830,475 difference are as follows:

Special Assessment bonds	\$12,105,000
General Obligation Bonds	16,230,000
Building Authority Bonds	1,880,000
Compensated absences	<u>5,615,475</u>
Net adjustment to reduce fund balance - total governmental funds to arrive at net assets - governmental activities	<u>\$35,830,475</u>

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 5 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS - continued

- b) Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities

The governmental fund statement of revenues, expenditures, and changes in fund balances includes a reconciliation between net change in fund balances - total governmental funds and changes in net assets of governmental activities as reported in the government-wide statement of activities. One element of that reconciliation explains that " Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. The details of this \$1,920,743 difference are as follows:

Capital Outlay	\$5,238,816
Internal Service asset purchases	(1,160,471)
Internal Service depreciation	795,861
Depreciation Expense as presented for Governmental Activities	<u>(2,953,463)</u>
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net assets of governmental activities	<u>\$1,920,743</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENT - CONTINUED

September 30, 2001

NOTE 6 - CAPITAL ASSETS

Capital Asset activity for the year ended September 30, 2001 are summarized as follows:

Primary Government

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets, not depreciable:				
Land	<u>\$2,676,238</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,676,238</u>
Capital assets being depreciated:				
Land Improvements	2,324,427	1,168,205	-	3,492,632
Buildings and Improvements	60,261,510	2,347,324	11,430	62,597,404
Machinery and Equipment	<u>13,384,514</u>	<u>1,723,287</u>	<u>876,818</u>	<u>14,230,983</u>
Total assets being depreciated	75,970,451	5,238,816	888,248	80,321,019
Less accumulated depreciation for:				
Land Improvements	(442,529)	(71,649)	-	(514,178)
Buildings and Improvements	(11,833,706)	(1,428,069)	115,834	(13,145,941)
Machinery and Equipment	<u>(9,010,594)</u>	<u>(1,453,745)</u>	<u>879,088</u>	<u>(9,585,251)</u>
Total accumulated depreciation	<u>(21,286,829)</u>	<u>(2,953,463)</u>	<u>994,922</u>	<u>(23,245,370)</u>
Total capital assets being depreciated, net	<u>54,683,622</u>	<u>2,285,353</u>	<u>106,674</u>	<u>57,075,649</u>
 Governmental activities-capital assets, net	 <u>\$57,359,860</u>	 <u>\$2,285,353</u>	 <u>\$106,674</u>	 <u>\$59,751,887</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 6 - CAPITAL ASSETS - Continued

	Beginning <u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balance</u>
Business-type Activities				
Capital assets, not depreciable:				
Land	\$11,350,341	\$159,216	\$ -	\$11,509,557
Construction in progress	<u>8,898,729</u>	<u>7,474,957</u>	<u>5,059,059</u>	<u>11,314,627</u>
Total capital assets not being depreciated	<u>\$20,249,070</u>	<u>\$7,634,173</u>	<u>\$5,059,059</u>	<u>\$22,824,184</u>
Capital assets being depreciated:				
Land Improvements	15,868,955	1,225,626	-	17,094,581
Buildings and Improvements	18,024,138	53,154	-	18,077,292
Machinery and Equipment	13,121,496	767,281	344,347	13,544,430
Lagoons	9,517,671	-	-	9,517,671
W/W collection and distribution	66,970,009	7,131,133	-	74,101,142
Capitalized interest and engineering	<u>7,381,808</u>	<u>-</u>	<u>-</u>	<u>7,381,808</u>
Total assets being depreciated	<u>\$130,884,077</u>	<u>\$9,177,194</u>	<u>\$344,347</u>	<u>\$ 139,716,924</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 6 - CAPITAL ASSETS - Continued

	Beginning			Ending
	<u>Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u>
Less accumulated depreciation for:				
Land Improvements	(\$8,715,072)	(\$362,435)	\$ -	(\$9,077,507)
Buildings and Improvements	(6,053,185)	(579,897)	-	(6,633,082)
Machinery and Equipment	(7,390,022)	(1,125,767)	343,418	(8,172,371)
Lagoons	(2,578,573)	(96,321)	-	(2,674,894)
W/W collection and distribution	(27,256,244)	(2,261,477)	-	(29,517,721)
Capitalized interest and engineering	<u>(2,592,607)</u>	<u>(268,616)</u>	<u>-</u>	<u>(2,861,223)</u>
Total accumulated depreciation	<u>(54,585,703)</u>	<u>(4,694,513)</u>	<u>343,418</u>	<u>(58,936,798)</u>
Total business-type assets being depreciated, net	<u>76,298,374</u>	<u>4,482,681</u>	<u>929</u>	<u>80,780,126</u>
Business-type activities-capital assets, net	<u>\$96,547,444</u>	<u>\$12,116,854</u>	<u>\$5,059,988</u>	<u>\$103,604,310</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 6 - CAPITAL ASSETS - Continued

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:

Judicial	\$60,882
General County Government	1,643,554
Public Safety	258,520
Health	696,288
Welfare	128,087
Culture	90,380
Recreation	<u>75,752</u>
Total Depreciation Expense - Governmental activities	<u>\$2,953,463</u>
Business-type Activities	
Solid Waste	\$148,298
Airport	771,437
Wastewater	3,292,814
Other Proprietary Funds	<u>481,964</u>
Total Depreciation Expense - business-type activities	<u>\$4,694,513</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG-TERM DEBT

Change in Long-term debt of the county for the year ended September 30, 2001 was as follows:

	Balance October 1, <u>2000</u>	Additions	Reductions	Balance September 30, <u>2001</u>	Due within <u>one year</u>
<u>Governmental Activities</u>					
Bonds Payable:					
Special Assessment with Governmental commitment					
Muskegon County Water Supply System No. 1 Bonds-payable in annual installments of \$300,000 to 2003 with interest of 5.0% (8711) (Issued \$6,000,000)	\$1,200,000		(\$300,000)	\$900,000	\$300,000
Series II - payable in annual installments of \$100,000 through 2004 with interest from 6% to 7.4% (8713) (Issued \$2,150,000)	500,000		(100,000)	400,000	100,000
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) (Issued \$2,680,000)	2,680,000			2,680,000	25,000
Series II - payable in decreasing annual installments ranging from \$175,000 in 2001 to \$550,000 in 2020 with interest from 4.75% to 6.75% (8718) (Issued \$6,500,000)		6,500,000	(175,000)	6,325,000	175,000

County of Muskegon
NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
September 30, 2001

NOTE 7 - LONG TERM DEBT - Continued

<u>Governmental Activities</u> - continued	<u>Balance October 1, 2000</u>	Additions	Reductions	<u>Balance September 30, 2001</u>	<u>Due within one year</u>
Northside Water Project Bonds - payable in increasing annual installments ranging from \$35,000 in 2002 to \$40,000 in 2021 with interest at 5% (8719) (Issued \$1,100,000)	780,000		(30,000)	750,000	35,000
Muskegon Township Extension Bonds - payable in annual installments of \$600,000 to 2002 with interest at 5% (8833) (Issued \$9,500,000)	1,200,000		(600,000)	600,000	600,000
Laketon Township Extension Bonds - payable in annual installments of \$150,000 to 2004 with interest from 6.35% To 6.4% (8834) (Issued \$2,800,000)	600,000		(150,000)	450,000	150,000
General Obligation Bonds:					
Quality of Life Project Bond - payable in increasing annual installments ranging from \$375,000 in 2001 to \$550,000 in 2004 with interest from 7.5% to 7.875% (3110) (Issued \$2,425,000)	1,825,000		(375,000)	1,450,000	425,000
Quality of Life Project Bond (Refunded)-payable in increasing annual installments ranging from \$55,000 in 2001 to \$1,505,000 in 2016 with interest from 4% to 4.85%. (3111) (Issued \$14,000,000)	13,955,000		(55,000)	13,900,000	60,000
Muskegon County Mental Health Center Bonds (refunded) - payable in increasing annual installments ranging from \$230,000 in 2001 to \$200,000 in 2005 with interest from 4.0% to 4.25% (3141) (Issued \$1,625,000)	1,110,000		(230,000)	880,000	225,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG TERM DEBT - Continued

	<u>Balance October 1, 2000</u>	Additions	Reductions	<u>Balance September 30, 2001</u>	<u>Due within one year</u>
Governmental Activities - continued					
Building Authority Bonds:					
Muskegon County Convention Center (Refunded) - payable in annual installments of \$250,000 to 2003 with interest from 6.0% to 6.2% (3100) (Issued \$2,330,000)	750,000		(250,000)	500,000	250,000
Muskegon County Mental Health Center Bonds (refunded) - payable in 3 installments of \$175,000 in 2008 to 2010 with interest at 5.0% (3142) (Issued \$625,000)	525,000			525,000	
Muskegon County Health Center Bonds - payable in increasing annual installments ranging from \$115,000 in 2001 to \$140,000 in 2007 with interest from 4.0% to 4.35% (3143) (Issued \$1,255,000)	<u>970,000</u>	<u> </u>	<u>(115,000)</u>	<u>855,000</u>	<u>135,000</u>
Total Bonds Payable	26,095,000	6,500,000	(2,380,000)	30,215,000	2,480,000
General Obligation Tax Notes					
1997 - payable in annual installment of \$1,800,000 in 2001 with interest of 6.10% (6197) (Issued \$8,750,000)	1,800,000		(1,800,000)		
1998 - payable in annual installments of \$3,500,000 in 2001 and \$1,500,000 in 2002 with interest ranging from 5.875% to 6.0% (6198) (Issued \$9,250,000)	5,000,000		(3,500,000)	1,500,000	1,500,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG TERM DEBT - Continued

	<u>Balance October 1, 2000</u>	Additions	Reductions	<u>Balance September 30, 2001</u>	<u>Due within one year</u>
<u>Governmental Activities - continued</u>					
1999 - payable in annual installments of \$6,000,000 in 2001, and \$3,250,000 in 2002 including interest at 7.45% (6199) (Issued \$9,250,000)	9,250,000		(6,000,000)	3,250,000	3,250,000
2000 - payable in annual installments of \$6,500,000 in 2002 and \$2,500,000 in 2003 with interest from 4.3% to 5% (6200) (Issued \$9,000,000)	_____	<u>9,000,000</u>	_____	<u>9,000,000</u>	<u>6,500,000</u>
Total General Obligation Tax Notes	16,050,000	9,000,000	(11,300,000)	13,750,000	11,250,000
Land contract payable in monthly installments of \$3,033.20 including interest at 8% until August 2009 (6660) (Issued \$ 250,000)	230,017		(17,058)	212,959	20,222
Sick leave and annual time payable as used or upon retirement or termination. (See Note 1(h) for limitations on payoff) (1010)	<u>5,307,594</u>	<u>3,964,068</u>	<u>(3,656,187)</u>	<u>5,615,475</u>	<u>3,226,000</u>
Total Governmental Activities Long-Term Liabilities	<u>\$47,682,611</u>	<u>\$19,464,068</u>	<u>(\$17,353,245)</u>	<u>\$49,793,434</u>	<u>\$16,976,222</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG TERM DEBT - Continued

	<u>Balance October 1, 2000</u>	Additions	Reductions	<u>Balance September 30, 2001</u>	<u>Due within one year</u>
<u>Business-Type Activities</u>					
Bonds Payable					
Revenue Bonds:					
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) (Issued \$6,750,000)	6,000,000			6,000,000	
1992 Muskegon County Wastewater Management System No. 1 Bonds - payable in increasing annual installments ranging from \$125,000 in 2001 to \$200,000 in 2008 with interest from 5.75% to 6.4% (3913) (Issued \$2,300,000)	1,450,000		(125,000)	1,325,000	150,000
1989 Muskegon County Wastewater Management System No. 1 Bonds Refunded - payable in varying annual installments ranging from \$1,540,000 in 2001 to \$1,650,000 in 2005 with interest from 4.8% to 5.7% (3914) (Issued \$13,750,000)	8,355,000		(1,540,000)	6,815,000	1,760,000
Building Authority Bonds:					
Muskegon County Fairgrounds (Refunded) payable in increasing annual installments to \$185,000 in 2009 with interest from 5.80% to 6.25% (5083) (Issued \$1,985,000)	1,700,000		(180,000)	1,520,000	180,000

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG TERM DEBT - Continued

	<u>Balance October 1, 2000</u>	Additions	Reductions	<u>Balance September 30, 2001</u>	<u>Due within one year</u>
<u>Business-Type Activities - continued</u>					
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) (Issued \$2,995,000)	<u>2,495,000</u>	_____	<u>(105,000)</u>	<u>2,390,000</u>	<u>110,000</u>
Total Bonds Payable	20,000,000		(1,950,000)	18,050,000	2,200,000
Notes Payable:					
Fourteen year promissory note payable for infrastructure improvements at 5.75% interest payable in quarterly installments commencing May 1, 2003		2,074,837		2,074,837	0
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>(6,372)</u>	_____	_____
Total Business-Type Activities long-term liabilities	<u>\$20,006,372</u>	<u>\$2,074,837</u>	<u>(\$1,956,372)</u>	<u>\$20,124,837</u>	<u>\$2,200,000</u>
	_____	_____	_____	_____	_____
Total all long-term liabilities	<u>\$67,688,983</u>	<u>\$21,538,905</u>	<u>(\$19,309,617)</u>	<u>\$69,918,271</u>	<u>\$19,176,222</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG-TERM DEBT - Continued

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, and Fruitport Township 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 (revenue) bond issue repayable from the proceeds of contract payments by participating users in the system. The full faith and credit of the county and that of participating municipalities are pledged for repayment of the bonds. The General Obligation tax notes are issued by the county to pay the various local units of government their respective share of delinquent property taxes. The notes are collateralized by the assets of the respective Delinquent Tax Revolving Funds (\$20,432,340 at September 30, 2001) 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, to remodel the former Family Independence Agency building, to build a new County fairground, and to build a new airport terminal. Lease payments are pledged for the payment of annual debt service along with the full faith and credit of the county.

The total requirement for payment of principal and interest amount to \$69,918,271 and \$19,810,056, respectively, at September 30, 2001 as follows:

	Governmental Activities		Business-type Activities	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2001-2005	\$27,338,434	\$6,131,319	\$9,232,455	\$3,678,145
2006-2010	7,460,000	4,619,593	9,339,767	1,699,486
2011-2015	9,700,000	2,653,337	1,552,615	464,184
2016-2020	5,255,000	562,992		
2021	<u>40,000</u>	<u>1,000</u>		
Total	<u>\$49,793,434</u>	<u>\$13,968,241</u>	<u>\$20,124,837</u>	<u>\$5,841,815</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG-TERM DEBT - Continued

Combined schedule of annual principal requirements for bonded debt outstanding at September 30, 2001

Year	Governmental Activities				Business-type Activities		Principal due every five years
	Special Assessments	General Obligation	Building Authority	Delinquent Tax Notes	Revenue Bonds	Building Authority	
2001	\$ 400,000	\$	\$	\$6,500,000	\$	\$	
2002	1,385,000	710,000	385,000	6,250,000	1,910,000	290,000	
2003	810,000	770,000	380,000	1,000,000	1,895,000	295,000	
2004	535,000	860,000	155,000		1,885,000	295,000	
2005	310,000	910,000	150,000		1,850,000	395,000	\$30,325,000
2006	360,000	775,000	145,000		2,200,000	395,000	
2007	360,000	850,000	140,000		2,200,000	400,000	
2008	410,000	925,000	175,000		2,200,000	400,000	
2009	410,000	1,005,000	175,000			410,000	
2010	460,000	1,095,000	175,000			235,000	15,900,000
2011	485,000	1,185,000				250,000	
2012	540,000	1,285,000				265,000	
2013	595,000	1,395,000				280,000	
2014	615,000	1,460,000					

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 7 - LONG TERM DEBT - Continued

Year	Governmental Activities				Business-type Activities		Principal due every five years
	<u>Special Assessment</u>	<u>General Obligation</u>	<u>Building Authority</u>	<u>Delinquent Tax Notes</u>	<u>Revenue Bonds</u>	<u>Building Authority</u>	
2015	\$ 640,000	\$1,500,000					\$10,495,000
2016	665,000	1,505,000					
2017	690,000						
2018	740,000						
2019	815,000						
2020	840,000						5,255,000
2021	40,000						40,000
Total all years	<u>\$12,105,000</u>	<u>\$16,230,000</u>	<u>\$1,880,000</u>	<u>\$13,750,000</u>	<u>\$14,140,000</u>	<u>\$3,910,000</u>	<u>\$62,015,000</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2001

NOTE 7 - LONG -TERM DEBT-Continued

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

Governmental Type Funds	<u>\$2,409,328</u>
Designated for Debt Service	

NOTE 8 - 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 0-7 % of their annual covered salary. The County is required to contribute at an actuarially determined rate; the current rate is 8.6% 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 2001, the County's annual pension cost was \$3,080,000; however, no actual contribution was required because the plan is overfunded. The required contribution was determined as part of the December 31, 1999 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.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2001

NOTE 8 - PENSION PLAN-Continued

Three Year Trend Information
(Dollar Amounts in Thousands)

<u>Ending</u>	<u>Pension Cost (APC)</u>	<u>of APC Contributed</u>	<u>Obligation</u>
12/31/99	\$ 2,600	100%	\$ 0
12/31/00	2,964	100%	0
12/31/01	3,080	100%	0

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)
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) %
2000	113,023,319	107,262,732	105 %	(5,760,587)	37,642,513	(15) %

NOTE 9 - LEASES

The County leases certain office space and equipment under operating leases, which expire on various dates through 2001, with aggregate minimum monthly rentals of \$5,142. Rental expense under operating leases was \$788,185 for the year ended September 30, 2001.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 10 - 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)	\$6,046,730	Co-Op Reimb. Pros. (1150)	\$30,391
		Emergency Services (1190)	7,612
		Marine Safety (1200)	168,837
		Sheriff Road Patrol (1210)	65,242
		School Liaison (1230)	26,839
		Prosecutor Family Court (2140)	30,010
		Friend of the Court (2150)	83,240
		Accommodations Tax (2300)	247,736
		Project Cornerstone (2650)	4,364
		Governor's Career Scholarship (2732)	91
		TAA/NAFTA (2733)	10,397
		Workforce Readiness Initiative (2737)	3,139
		Economic Development Job Training (2750)	116,377
		Work First (2751)	229,756
		WIA Admin Pool (2760)	37,182
		WIA Service Center OPS (2767)	1,880
		Crime Victim's Rights (2800)	21,981

County of Muskegon
 NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED
 September 30, 2001

NOTE 10 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - continued

(a) Individual fund interfund receivable and payable balances - continued

Juvenile Accountability Incentive BG (2831)	22,546
Child Care Facility (2920)	208,965
Veterans Trust (2940)	7,587
Heritage Landing Development (4180)	428,855
Wickham Drive Expansion (4200)	<u>432,450</u>
Subtotal Governmental	2,185,477
Muskegon County Airport (5810)	1,409,717
Muskegon Area Transit System (5880)	<u>2,451,536</u>
Subtotal Proprietary	3,861,253

<u>\$6,046,730</u>	<u>\$6,046,730</u>
--------------------	--------------------

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

Fund	Transfers in	Transfers out
General (1010)		\$9,418,196
Co-Op Reimb.-Pros. (1150)	\$44,595	
Emergency Services (1190)	150,759	
Marine Safety (1200)	47,001	
School Liaison (1230)	10,653	
Township Patrols (1240)	137,902	
Parks (2080)	40,000	95
Family Court (2140)	114,295	
Friend of the Court (2150)	1,272,047	

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 10 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - continued

b) Operating transfers in (out) balances - continued

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
Accommodations Tax (2300)	19,392	131,181
Health Department (2210)	1,847,365	
Community Mental Health (2220)	438,179	
Managed Care (2222)	195,832	
Parks Development (2411)	95	
Community Corrections (2640)	205,104	
Project Cornerstone (2650)	39,753	
Law Library (2610)	21,350	
Library (2710)	624,703	
JPTA-Adult (2740)	42,031	
Juv. Account. Incent. BG (2831)	10,412	
EDC Loan Revolving (2860)		126,127
Remonumentation Program (2890)	7,652	
Brookhaven Med. Care Fac (2900)	477,971	
Child Care Facility (2920)	2,819,896	
Muskegon County EDC (2960)	504	
Convention Center Debt (3100)	131,181	
Hall of Justice (4130)	1,335,604	
Heritage Landing (4180)	357,405	
Wickham Drive Expansion (4200)	87,127	
Public Improvement (4930)	557,691	1,813,575
Jail Expansion (4950)	18,211	
Fairgrounds Operations (5083)	263,454	
Muskegon County Airport (5810)	39,000	

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 10 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - continued

b) Operating transfers in (out) balances - continued

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
Muskegon Co. Airport Contributed Capital (5810)	775,665	
Northside Water O & M (5910)		69,000
Delinquent Tax Revolving (6198)		639,070
Equipment Revolving (6660)		42,031
Drain Project (8010)	37,446	
Northside Water System (8719)	<u>69,000</u>	
	<u>\$12,239,275</u>	<u>\$12,239,275</u>

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

<u>Fund</u>	<u>Budget</u>	<u>Actual</u>
Park Fund	505,429	523,048
Prosecutor Family Court (2140)	155,927	279,230
Accommodations Tax (2300)	693,047	777,250
Parks Development (2411)	0	7,500
Law Library (2610)	16,925	27,850
Project Cornerstone (2650)	82,695	86,495
TNT Drugs (2671)	24,200	24,304
Workforce Readiness Initiative (2737)	0	31,388
Economic Develop. Job. Train (2750)	173,761	347,636
Workfirst (2751)	3,664,376	3,699,243
Juvenile Accoutability BG (2831)	83,513	113,738
Cherry Hill Loan (2871)	313	381

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 10 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - continued

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

Brookhaven Medical Care Fac. (2900)	46,028,978	56,062,893
Mental Health Buildings (2970)	294,640	381,022
Psychiatric Facility Debt (3141)	271,834	275,370
Halmond Center Debt (3142/3143)	180,990	181,098

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

d) Individual fund advances to and from other funds

<u>Fund</u>	<u>Advances to other funds</u>	<u>Advances from other funds</u>
General Fund (1010)	\$618,618	
Solid Waste Management (5710)	191,509	
Muskegon County Airport (5810)		\$1,423,019
Drain Revolving (6010)		21,500
Central Stores (6330)		30,000
Equipment Revolving (6660)		758,627
Insurance (6770)	<u>1,423,019</u>	
	<u>\$2,233,146</u>	<u>\$2,233,146</u>

All advances are for capital purchases in the Airport and Equipment revolving funds that will be repaid as funds are made available in the respective funds receiving the advances. The Drain Revolving and Central Stores funds advances will only be repaid if the activities in these funds cease to occur or management determines that there is a better way to handle the activities.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 10 - OTHER REQUIRED INDIVIDUAL FUND DISCLOSURES - continued

e) Overall reconciliation of operating transfers

<u>Fund</u>	<u>Transfers in</u>	<u>Transfers out</u>
Primary Government	\$11,161,156	\$12,074,594
Primary Government to Discretely Presented Units		9,907
Proprietary Fund Types	1,078,119	69,000
Included in State Revenue (2210)	341,373	
Included in Intergovernmental Rev- (6770)	208,126	
Included in State Revenue-(2150)	35,921	
Internal Service Funds		681,101
Discretely Presented Unit	<u>9,907</u>	
	<u>\$12,834,602</u>	<u>\$12,834,602</u>

NOTE 11- 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 12- 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 424 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 \$1,786,006 were recognized for post-retirement health care. The amount of net assets available in the trust fund for future benefit payments was \$10,626,936 as of September 30, 2001.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 13 - 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, 2001 was \$5,203,448. The claim's liability of \$3,597,556 reported in the fund at September 30, 2001, 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 2001 and 2000 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>
2001	\$3,197,933	\$2,220,156	(\$1,820,533)	\$3,597,556
2000	2,295,495	5,416,587	(4,514,149)	3,197,933

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENT - CONTINUED

September 30, 2001

NOTE 14 - 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 \$5.9 million reported as landfill closure and post-closure care liability at September 30, 2001 represents the cumulative amount reported to date based on the use of 66 percent of the estimated capacity of the landfills. The remaining life of the landfill is estimated to be 13 years. The County will recognize the remaining estimated cost of closure and post-closure care of the total \$8.9 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 2001. 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, 2001. 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 15 - 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, 2001, the amount of defeased debt outstanding but removed from the General Long Term Debt Account Group amounted to \$13,350,000.

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS-CONTINUED

September 30, 2001

NOTE 16 - 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

The commission accrues unused portions of vacations pay in the period the fund liability is incurred. As permitted by GASB 16, the vesting method is used to accrue the sick leave liability. The liability is base don the sick leave accumulated at year-end by those employees who are currently eligible to receive termination payments as well as other employees who are expected to become eligible to receive such payments. Only the accrued vacation and sick leave payable that is expected to be liquidated with expendable available resources in the governmental fund is accrued in that fund. The entire current and long-term liabilities associated with compensated absences are shown only in the government-wide financial statements.

(b) CASH, CASH EQUIVALENTS AND INVESTMENTS

Deposits

At year-end, the carrying amount of the commission's deposits was \$3,524,519 and the bank balance was \$4,061,145. Of the bank balance, \$200,000 was covered by federal depository insurance and \$3,861,145 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.

	<u>Category 1</u>	<u>Category 2</u>	<u>Category 3</u>	<u>Bank balance</u>	<u>Carrying Amount</u>
Demand Deposits	\$ -	\$ -	\$863,173	\$863,173	\$326,547
Time Deposits	<u>200,000</u>	<u> </u>	<u>2,997,972</u>	<u>3,197,972</u>	<u>3,197,972</u>
	<u>\$200,000</u>	<u>\$0</u>	<u>\$3,861,145</u>	<u>\$4,061,145</u>	<u>\$3,524,519</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 16 - DISCRETE ENTITY NOTES - Continued

c) FIXED ASSETS

A summary of changes in capital assets for the year follows:

	Balance September 30, <u>2000</u>	<u>Additions</u>	<u>Deductions</u>	Balance September 30, <u>2001</u>
Capital Assets not being depreciated				
Land and improvements	<u>\$1,036,986</u>	<u>1,329,551</u>	<u>\$ -</u>	<u>\$2,366,537</u>
Other Capital Assets				
Buildings	5,262,319	135,688	-	5,398,007
Road equipment	7,420,575	373,671	(200,845)	7,593,401
Other equipment	1,170,124	127,878	-	1,298,002
Infrastructure and improvements	<u>-</u>	<u>3,479,322</u>	<u>-</u>	<u>3,479,322</u>
Total capital assets at historic costs	13,853,018	4,116,559	(200,845)	17,768,732
Accumulated depreciation				
Buildings	(2,169,652)	(196,838)	-	(2,366,490)
Road equipment	(5,931,705)	(636,600)	199,016	(6,369,289)
Other equipment	(902,339)	(90,793)	-	(993,132)
Infrastructure and improvements	<u>-</u>	<u>(184,171)</u>	<u>-</u>	<u>(184,171)</u>
Total accumulated depreciation	<u>(9,003,696)</u>	<u>(1,108,402)</u>	<u>199,016</u>	<u>(9,913,082)</u>
Total Net Capital Assets	<u>\$5,886,308</u>	<u>\$4,337,708</u>	<u>(\$1,829)</u>	<u>\$10,222,187</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 16 - DISCRETE ENTITY NOTES - Continued

(d) Depreciation expense was charged to functions as follows:

Primary road	
Heavy maintenance	\$ 317,940
Maintenance	228,642
Local Road	
Heavy maintenance	191,871
Maintenance	273,563
State trunkline	
Maintenance	72,614
Non-maintenance	371
Administrative	23,401
Total depreciation expense	<u>\$ 1,108,402</u>

(e) LONG-TERM DEBT

Long-term debt consisted of the following as of September 30, 2001:

Long Term Compensated Absences \$303,289

A summary of long-term compensated absences transactions for the year ended September 30, 2001 follows:

Balance at beginning of year	\$324,488
Additions	-
Deductions	<u>(21,199)</u>
Balance at end of year	<u>\$303,289</u>

County of Muskegon

NOTES TO COMBINED FINANCIAL STATEMENTS - CONTINUED

September 30, 2001

NOTE 17 - RECONCILIATION OF PRIOR YEAR GOVERNMENT WIDE FUND BALANCE

With the change to the new GASB 34 reporting format, it is necessary to revise beginning fund balances for the new reporting model. Accordingly the revised net asset fund balance as of September 30, 2000 is as follows:

Fund balance all governmental funds at September 30, 2000	\$12,870,128
Fixed assets reported in prior General Fixed Asset group of accounts	53,614,698
Internal service funds net assets	16,614,174
Long term liabilities reported in General long term debt	(31,402,594)
Net Assets as of September 30, 2000	<u>\$ 51,696,406</u>

NOTE 18 - RESTATEMENTS

Fund balance for debt service funds was reduced by \$2,145,984 and added into the account “due to townships”. This reclassification reflects the facts that funds held after bonds are fully retired become the property of the respective municipalities and available for their use on other approved capital projects of a similar nature. The total debt service fund balance was changed from \$3,756,300 to \$1,610,316 for the period ended September 30, 2000.

Retiree’s Insurance fund (7330) trust deposits from 2000 have been reclassified as fund balance reserved for perpetual care in the 2001 financial statements. This reflects the change in the reporting of fiduciary funds as provided by GASB 34. The effect of this change is to move \$9,454,525 from trust deposits to beginning fund balance in the 2001 statements.

NOTE 19 - RECONCILIATION OF CAPITAL OUTLAY

Capital outlay expenditures for governmental funds differ from amounts capitalized. The differences are detailed as follows:

Total capital purchases as reported in the governmental funds	\$ 7,750,853
Adjustments:	
Under capitalization threshold	(25,958)
Capital projects not County owned	(4,077,727)
Timing differences	317,561
Repairs	113,616
Internal service purchases	<u>1,160,471</u>
Net Assets capitalized	<u>\$ 5,238,816</u>

Required Supplementary information

County of Muskegon

Budgetary Information

Through its budget, the County allocates resources and establishes priorities based on submissions of requests by its departments and outside agencies. An annual budget assures that the County uses its limited resources efficiently and effectively. The budget also assures that its highest priority projects are completed. The budgetary basis of accounting is GAAP.

The annual budget serves from October 1st to September 30th of each year. It establishes the base for sound financial planning. It also provides performance measures and controls to permit the evaluation and adjustment of County resources as the need arises.

The County of Muskegon's budget has four major categories; personnel, supplies, services, and capital outlay. Personnel, supplies and services are recurring expenses (operational) while capital outlay are expenditures that are one time in nature. The capital outlay costs are for those items of a permanent nature that have a unit cost of \$1,000 or more.

The budgetary process starts in February when departments receive budget worksheets with assumptions that project expenses for the coming year. Departments add/change/modify these worksheets based on changing priorities and submit them to the budget department. The budget department reviews the worksheets for accuracy, and in conjunction with administration, suggest changes based on priorities as defined by the Board of Commissioners and revenue constraints. After administration review, departments go before the Board in a public meeting to discuss its priorities. In August, a draft budget is sent to the Ways and Means committee for final review. In August or September, the Board approves the final budget for the coming fiscal year.

Budgetary highlights

The addition of 21 new positions is reflected in the budget increases in law enforcement and general government. These are front line positions for the delivery of services.

A reduction of the retirement contributions to the Municipal Employee retirement system to reflect the current actuarial valuation that indicates we are over-funded by 13%. These funds were redirected from the retirement savings to the Retiree's Benefits Fund. The fund is approximately 40% funded and this action speeds up the time frame to attain 100% funding for retirees' medical and dental coverage.

Required Supplementary information

County of Muskegon

Property taxes are the single largest source of revenue for the General fund and it was expected to (and did) increase by 5%.

Budgetary amendments to the original budget

During the year, events occurred that caused our priorities to shift and therefore our budget to be modified. Some of the significant items were:

- Administrative service fees increased due to a higher percentage of usage by funds outside the General Fund.
- Appropriations to Heritage landing increased by \$695,000 because the bids for the project came in higher than anticipated.
- The appropriation to Brookhaven was reduced by \$466,000 due to Medicaid rate increases and the Intergovernmental transfers completed during the year.
- The appropriation to the Child Care fund was increased to cover increased costs of the Family Independence Agency Foster Care for services to abused and neglected children and also increased Juvenile Delinquent costs in State institutions.
- Appropriations to the Airport increased by \$335,000 for property acquisitions in order to lengthen the runways to accommodate larger planes.
- The Brookhaven budget revenue and expenditures were increased by \$26,000,000 to reflect two Medicaid Intergovernmental transfers completed this year.

The expenditures over budget in the Brookhaven fund were covered by excess revenue received from Medicaid Intergovernmental transfers.

Required Supplementary Information

County of Muskegon
*Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (continued)*
Major Governmental Funds
Year Ended September 30, 2001

	General Fund - 1010				Community Mental Health - 2220			
	Original Budget	Final Budget	Actual	Difference (+/-)	Original Budget	Final Budget	Actual	Difference (+/-)
Revenues								
Taxes	\$ 19,249,462	\$ 19,234,443	\$ 18,398,271	(\$ 836,172)	\$ -	\$ -	\$ -	\$ -
Licenses and permits	7,500	8,250	18,532	10,282	-	-	-	-
Intergovernmental revenue	5,890,392	5,596,709	5,613,337	16,628	3,025,721	3,390,027	4,509,607	1,119,580
Charges for services	7,034,067	7,245,761	7,332,026	86,265	11,115,126	10,798,722	8,863,463	(1,935,259)
Fines and forfeitures	902,000	835,000	804,708	(30,292)	-	-	-	-
Investment income	1,035,528	1,105,000	1,246,521	141,521	198,700	300,000	274,538	(25,462)
Rentals	97,740	108,820	95,328	(13,492)	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-
Contributions from private sources	250,000	-	-	-	-	-	15,116	15,116
Other	310,702	299,495	618,140	318,645	19,275	11,500	14,113	2,613
Total revenues	34,777,391	34,433,478	34,126,863	(306,615)	14,358,822	14,500,249	13,676,837	(823,412)
Expenditures								
Current operations								
Legislative	328,906	337,386	329,852	7,534	-	-	-	-
Judicial	5,306,351	5,314,312	5,157,809	156,503	-	-	-	-
General County government	10,256,910	9,561,498	9,047,254	514,244	-	-	-	-
Public safety	8,362,109	8,208,371	8,205,695	2,676	-	-	-	-
Health	-	-	-	-	14,769,736	14,804,805	14,023,313	781,492
Welfare	-	-	-	-	-	-	-	-
Culture	186,581	178,671	159,180	19,491	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Other	390,850	350,621	242,649	107,972	-	-	-	-
Capital outlay	51,657	32,269	26,168	6,101	94,200	93,200	91,703	1,497
Debt service								
Principal payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenditures	24,883,364	23,983,128	23,168,607	814,521	14,863,936	14,898,005	14,115,016	782,989
Revenues over (under) expenditures	9,894,027	10,450,350	10,958,256	507,906	(505,114)	(397,756)	(438,179)	(40,423)
Other financing sources (uses)								
Sales of Fixed Assets	-	-	2,427	2,427	-	-	-	-
Operating transfers in	-	-	-	-	505,114	397,756	438,179	40,423
Operating Transfer from (to) component units	(11,032)	(10,822)	(9,907)	915	-	-	-	-
Operating transfers (out)	(9,882,995)	(10,439,528)	(10,003,616)	435,912	-	-	-	-
	(9,894,027)	(10,450,350)	(10,011,096)	439,254	505,114	397,756	438,179	40,423
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	947,160	947,160	-	-	-	-
Fund balance at beginning of year	5,988,500	5,988,500	5,988,500	-	219,796	219,796	-	(219,796)
Equity transfer (to) other funds	-	-	-	-	-	-	-	-
Equity transfer from other funds	962,795	980,000	1,768	(978,232)	-	-	-	-
Fund balance at end of year	\$ 6,951,295	\$ 6,968,500	\$ 6,937,428	(\$ 31,072)	\$ 219,796	\$ 219,796	\$ -	(\$ 219,796)

Required Supplementary Information

County of Muskegon
*Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (continued)*
Major Governmental Funds
Year Ended September 30, 2001

	Managed Care - 2222				Brookhaven Medical Care Facility - 2900			
	Original Budget	Final Budget	Actual	Difference (+/-)	Original Budget	Final Budget	Actual	Difference (+/-)
Revenues								
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-	-	50,490	50,490
Intergovernmental revenue	5,091,453	5,238,977	3,988,796	(1,250,181)	-	-	-	-
Charges for services	13,519,537	15,664,290	16,539,687	875,397	19,393,552	45,986,488	56,731,963	10,745,475
Fines and forfeitures	-	-	-	-	-	-	-	-
Investment income	102,400	75,600	61,955	(13,645)	-	300	313	13
Rentals	-	-	-	-	10,000	10,000	10,136	136
Special assessments	-	-	-	-	-	-	-	-
Contributions from private sources	65,100	86,400	74,625	(11,775)	100	150	247	97
Other	2,900	373,970	639,976	266,006	-	-	309	309
Total revenues	18,781,390	21,439,237	21,305,039	(134,198)	19,403,652	45,996,938	56,793,458	10,796,520
Expenditures								
Current operations								
Legislative	-	-	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Health	18,729,763	21,463,227	21,297,038	166,189	19,629,554	45,333,438	55,398,343	(10,064,905)
Welfare	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Capital outlay	304,000	292,744	240,978	51,766	645,050	695,540	664,550	30,990
Debt service								
Principal payments	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenditures	19,033,763	21,755,971	21,538,016	217,955	20,274,604	46,028,978	56,062,893	(10,033,915)
Revenues over (under) expenditures	(252,373)	(316,734)	(232,977)	83,757	(870,952)	(32,040)	730,565	762,605
Other financing sources (uses)								
Sales of Fixed Assets	14,200	45,500	37,145	(8,355)	-	-	-	-
Operating transfers in	238,173	271,234	195,832	(75,402)	965,952	500,000	477,971	(22,029)
Operating Transfer from (to) component units	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-
	252,373	316,734	232,977	(83,757)	965,952	500,000	477,971	(22,029)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	95,000	467,960	1,208,536	740,576
Fund balance at beginning of year	-	-	-	-	6,774	6,774	6,774	-
Equity transfer (to) other funds	-	-	-	-	-	-	-	-
Equity transfer from other funds	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ -	\$ -	\$ -	\$ -	\$ 101,774	\$ 474,734	\$ 1,215,310	\$ 740,576

Required Supplementary Information

County of Muskegon

*Schedule of Revenues, Expenditures and Changes in
Fund Balances - Budget and Actual (continued)*

Major Governmental Funds

Year Ended September 30, 2001

	Water and Sewer Debt - 3650			
	Original Budget	Final Budget	Actual	Difference (+/-)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	-	-	-
Charges for services	9,888	10,000	9,888	(112)
Fines and forfeitures	-	-	-	-
Investment income	138,121	181,383	34,407	(146,976)
Rentals	-	-	-	-
Special assessments	1,325,000	1,699,700	1,325,000	(374,700)
Contributions from private sources	-	-	-	-
Other	4,111	19,311	2,922	(16,389)
Total revenues	1,477,120	1,910,394	1,372,217	(538,177)
Expenditures				
Current operations				
Legislative	-	-	-	-
Judicial	-	-	-	-
General County government	-	-	-	-
Public safety	-	-	-	-
Health	-	-	-	-
Welfare	-	-	-	-
Culture	-	-	-	-
Recreation	-	-	-	-
Other	11,317	28,182	5,220	22,962
Capital outlay	200,000	143,103	-	143,103
Debt service				
Principal payments	1,355,000	1,704,700	1,355,000	349,700
Interest	41,233	41,233	8,599	32,634
Other	-	-	2,057	(2,057)
Total expenditures	1,607,550	1,917,218	1,370,876	546,342
Revenues over (under) expenditures	(130,430)	(6,824)	1,341	8,165
Other financing sources (uses)				
Sales of Fixed Assets	-	-	-	-
Operating transfers in	69,000	69,000	69,000	-
Operating Transfer from (to) component units	-	-	-	-
Operating transfers (out)	-	-	-	-
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(61,430)	62,176	70,341	8,165
Fund balance at beginning of year	717,339	717,339	717,339	-
Equity transfer (to) other funds	-	-	-	-
Equity transfer from other funds	-	-	-	-
Fund balance at end of year	\$ 655,909	\$ 779,515	\$ 787,680	\$ 8,165

County of Muskegon

*Municipal Employees Retirement System of Michigan
Schedule of Funding Progress
Year ended September 30, 2001*

Actuarial Valuation Date	Actual Asset Value	Entry Age Actuarial Accrued Liability	Funded (Overfunded) Actuarial Accrued Liability	Funded Ratio	Covered Payroll	Funded (Overfunded) Actuarial Liability as Percentage of Covered Payroll
12/31/98	91,083,248	85,648,752	(5,434,496)	106.3%	34,921,958	-15.6%
12/31/99	104,386,840	92,130,520	(12,256,320)	113.3%	35,994,584	-34.1%
12/31/00	113,023,319	107,262,732	(5,760,587)	105.4%	37,642,513	-15.3%

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.

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 Fund (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.

Governor's 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.

Marketing Grant (2736)--State funds used to create an enhanced awareness within the community for the local career development system and the programs under the purview of the Workforce Development Board.

Workforce Readiness Initiative (2737)--State funds used to enhance collaborative efforts with local educational partners.

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.

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.

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.

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.

State Level Service Center Operations (2757)--State funds used to concert with the federal funds to support the activities of the local one-stop Service Centers.

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 Programs (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.

WIA Youth Programs (2762)--federal funds used pursuant to the goals of the local community and Workforce Investment Act to provide youth opportunities for assistance in both academic and occupational learning; developing leadership skills; and preparing for further educational opportunities, additional training, and eventual employment.

WIA Dislocated Worker Program (2763)--federal funds used incoordination with unemployment compensation, Trade Adjustment Assistance and Rapid Response assistance to provide the dislocated worker population job finding, placement, and re-employment services.

Welfare to Work (2764)--federal funds used to assist the welfare population in obtaining gainful employment.

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.

WIA Youth Statewide (2766)--funds allocated by the state to supplement WIA Youth Program activities.

WIA Service Center Operations (2767)--federal program that provides funds to support the activities of local one-stop Service Centers.

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.

Partnership for Adult Learning (2820)--State of Michigan Adult Education Funds used to provide adults with basic education skills, high school completion, English as a second language and workplace literacy skills.

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.

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.

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

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.

Veteran's 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.

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.

Hall of Justice Debt (3130)--to account for the accumulation of resources and the payment of general long-term debt principal and interest associated with the Hall of Justice.

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.

CAPITAL PROJECTS FUNDS

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
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

SPECIAL REVENUE

	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Sheriff Road Patrol (1210)	School Liaison (1230)	Township Patrols (1240)	Park Fund (2080)
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,092	\$ 93,437
Receivables							
Accounts	-	6,534	-	-	14,615	14,948	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	35,852	107,051	174,480	82,802	14,005	-	-
Accrued Interest	-	-	-	-	-	-	280
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 35,852</u>	<u>\$ 113,585</u>	<u>\$ 174,480</u>	<u>\$ 82,802</u>	<u>\$ 28,620</u>	<u>\$ 61,040</u>	<u>\$ 93,717</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ 1,802	\$ 75,755	\$ 938	\$ 15,217	\$ -	\$ -	\$ 9,611
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	3,659	1,137	4,705	2,343	1,781	4,786	4,569
Due to other funds	30,391	7,612	168,837	65,242	26,839	-	-
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	56,254	-
	<u>35,852</u>	<u>84,504</u>	<u>174,480</u>	<u>82,802</u>	<u>28,620</u>	<u>61,040</u>	<u>14,180</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	29,081	-	-	-	-	79,537
Undesignated	-	-	-	-	-	-	-
	<u>-</u>	<u>29,081</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>79,537</u>
	<u>\$ 35,852</u>	<u>\$ 113,585</u>	<u>\$ 174,480</u>	<u>\$ 82,802</u>	<u>\$ 28,620</u>	<u>\$ 61,040</u>	<u>\$ 93,717</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

SPECIAL REVENUE

	Prosecutor Family Court (2140)	Friend of the Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 87,107	\$ -	\$ -	\$ 43,801	\$ -
Receivables							
Accounts	-	2,166	29,269	310,282	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	33,163	475,854	169,374	-	-	-	29,915
Accrued Interest	-	-	-	246	-	650	-
Prepaid Items	-	-	105,543	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 33,163</u>	<u>\$ 478,020</u>	<u>\$ 391,293</u>	<u>\$ 310,528</u>	<u>\$ -</u>	<u>\$ 44,451</u>	<u>\$ 29,915</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ -	\$ 63,719	\$ 169,965	\$ 59,685	\$ -	\$ -	\$ 29,915
Intergovernmental payable	-	-	3,365	-	-	-	-
Accrued liabilities	3,153	108,337	217,017	3,107	-	-	-
Due to other funds	30,010	83,240	-	247,736	-	-	-
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>33,163</u>	<u>255,296</u>	<u>390,347</u>	<u>310,528</u>	<u>-</u>	<u>-</u>	<u>29,915</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	222,724	946	-	-	44,451	-
Undesignated	-	-	-	-	-	-	-
	<u>-</u>	<u>222,724</u>	<u>946</u>	<u>-</u>	<u>-</u>	<u>44,451</u>	<u>-</u>
	<u>\$ 33,163</u>	<u>\$ 478,020</u>	<u>\$ 391,293</u>	<u>\$ 310,528</u>	<u>\$ -</u>	<u>\$ 44,451</u>	<u>\$ 29,915</u>

County of Muskegon
 Non-Major Governmental Funds
 Combining Balance Sheet
 September 30, 2001

SPECIAL REVENUE

	Budget Stabilization (2570)	Law Library (2610)	Community Corrections (2640)	Project Cornerstone (2650)	WMET (2670)	TNT Drug (2671)	Prosecutor Drug Fund (2672)
ASSETS							
Cash and cash equivalents	\$ 1,300,000	\$ 2,510	\$ 3,474	\$ -	\$ 10,969	\$ 124,146	\$ 35,398
Receivables							
Accounts	-	-	290	-	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	-	-	84,846	5,999	-	-	-
Accrued Interest	-	-	-	-	36	1,918	504
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 1,300,000</u>	<u>\$ 2,510</u>	<u>\$ 88,610</u>	<u>\$ 5,999</u>	<u>\$ 11,005</u>	<u>\$ 126,064</u>	<u>\$ 35,902</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ -	\$ 2,510	\$ 79,382	\$ -	\$ -	\$ -	\$ 1,044
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	7,816	1,635	-	-	-
Due to other funds	-	-	-	4,364	-	-	-
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>-</u>	<u>2,510</u>	<u>87,198</u>	<u>5,999</u>	<u>-</u>	<u>-</u>	<u>1,044</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	-	1,412	-	11,005	126,064	34,858
Undesignated	1,300,000	-	-	-	-	-	-
	<u>1,300,000</u>	<u>-</u>	<u>1,412</u>	<u>-</u>	<u>11,005</u>	<u>126,064</u>	<u>34,858</u>
	<u>\$ 1,300,000</u>	<u>\$ 2,510</u>	<u>\$ 88,610</u>	<u>\$ 5,999</u>	<u>\$ 11,005</u>	<u>\$ 126,064</u>	<u>\$ 35,902</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

SPECIAL REVENUE

	Library (2710)	Wagner Peysen (2731)	Governor's Career Scholarship (2732)	TAA/NAFTA (2733)	Marketing Grant (2736)	Workforce Readiness Initiative (2737)	Job Training Partnership Act (JTPA) (2740)
ASSETS							
Cash and cash equivalents	\$ 64,415	\$ 51,729	\$ -	\$ -	\$ 49,338	\$ -	\$ 2,090
Receivables							
Accounts	-	-	-	-	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	-	1,358	564	82,121	-	31,388	-
Accrued Interest	-	-	-	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 64,415</u>	<u>\$ 53,087</u>	<u>\$ 564</u>	<u>\$ 82,121</u>	<u>\$ 49,338</u>	<u>\$ 31,388</u>	<u>\$ 2,090</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ 7,612	\$ 53,087	\$ 473	\$ 71,724	\$ -	\$ 28,249	\$ -
Intergovernmental payable	-	-	-	-	49,338	-	-
Accrued liabilities	30,910	-	-	-	-	-	2,090
Due to other funds	-	-	91	10,397	-	3,139	-
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>38,522</u>	<u>53,087</u>	<u>564</u>	<u>82,121</u>	<u>49,338</u>	<u>31,388</u>	<u>2,090</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	25,893	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>25,893</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 64,415</u>	<u>\$ 53,087</u>	<u>\$ 564</u>	<u>\$ 82,121</u>	<u>\$ 49,338</u>	<u>\$ 31,388</u>	<u>\$ 2,090</u>

County of Muskegon
 Non-Major Governmental Funds
 Combining Balance Sheet
 September 30, 2001

SPECIAL REVENUE

	Displaced Homemaker (2746)	Economic Development Job Training (2750)	Workfirst (2751)	Howmet CDBG (2754)	State Level Serv. Center Operations (2757)	Food Stamp Program (2759)	WIA Admin Pool (2760)
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 51,878	\$ -	\$ 19,994	\$ -
Receivables							
Accounts	-	-	46,035	-	-	-	874
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	4,591	247,136	1,498,591	-	-	-	47,000
Accrued Interest	-	-	128	-	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 4,591</u>	<u>\$ 247,136</u>	<u>\$ 1,544,754</u>	<u>\$ 51,878</u>	<u>\$ -</u>	<u>\$ 19,994</u>	<u>\$ 47,874</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ 4,591	\$ 105,224	\$ 1,299,166	\$ 51,878	\$ -	\$ 3,518	\$ 5,185
Intergovernmental payable	-	25,535	-	-	-	16,476	-
Accrued liabilities	-	-	15,832	-	-	-	5,507
Due to other funds	-	116,377	229,756	-	-	-	37,182
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>4,591</u>	<u>247,136</u>	<u>1,544,754</u>	<u>51,878</u>	<u>-</u>	<u>19,994</u>	<u>47,874</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>\$ 4,591</u>	<u>\$ 247,136</u>	<u>\$ 1,544,754</u>	<u>\$ 51,878</u>	<u>\$ -</u>	<u>\$ 19,994</u>	<u>\$ 47,874</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

SPECIAL REVENUE

	WIA Adult Program (2761)	WIA Youth Programs (2762)	WIA Dislocated Wkr Program (2763)	Welfare to Work (2764)	Strategic Planning (2765)	WIA Youth Statewide (2766)	WIA Service Center Ops (2767)
ASSETS							
Cash and cash equivalents	\$ 373,231	\$ 247,016	\$ 137,767	\$ 80,201	\$ 57,496	\$ 16,222	\$ -
Receivables							
Accounts	-	-	-	-	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	14,061	8,715	5,971	195,840	-	1,228	2,007
Accrued Interest	298	311	115	-	148	-	-
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 387,590</u>	<u>\$ 256,042</u>	<u>\$ 143,853</u>	<u>\$ 276,041</u>	<u>\$ 57,644</u>	<u>\$ 17,450</u>	<u>\$ 2,007</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ 387,590	\$ 256,042	\$ 143,853	\$ 276,041	\$ -	\$ 17,450	\$ 127
Intergovernmental payable	-	-	-	-	57,644	-	-
Accrued liabilities	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	1,880
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>387,590</u>	<u>256,042</u>	<u>143,853</u>	<u>276,041</u>	<u>57,644</u>	<u>17,450</u>	<u>2,007</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	-	-	-	-	-	-
Undesignated	-	-	-	-	-	-	-
	<u>\$ 387,590</u>	<u>\$ 256,042</u>	<u>\$ 143,853</u>	<u>\$ 276,041</u>	<u>\$ 57,644</u>	<u>\$ 17,450</u>	<u>\$ 2,007</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

SPECIAL REVENUE

	WTW Youth Program (2770)	Crime Victims' Rights (2800)	Partner for Adult Learning(PAL) (2820)	Juv. Account- ability Incentive Block Grant (2831)	EDC Loan Revolving (2860)	Cherry Hill Loan (2871)	Rambusch-Fuchs CDBG Grant (2873)
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ 389,869	\$ -	\$ 327,562	\$ 39,475	\$ 3,549
Receivables							
Accounts	-	-	-	-	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	-	25,063	-	61,411	-	-	-
Accrued Interest	-	-	-	-	7,454	592	-
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 25,063</u>	<u>\$ 389,869</u>	<u>\$ 61,411</u>	<u>\$ 335,016</u>	<u>\$ 40,067</u>	<u>\$ 3,549</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ -	\$ 690	\$ 32,198	\$ 36,615	\$ -	\$ -	\$ -
Intergovernmental payable	-	-	357,671	54	-	-	-
Accrued liabilities	-	2,392	-	2,196	-	-	-
Due to other funds	-	21,981	-	22,546	-	-	-
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>-</u>	<u>25,063</u>	<u>389,869</u>	<u>61,411</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	-	-	-	335,016	40,067	3,549
Undesignated	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>335,016</u>	<u>40,067</u>	<u>3,549</u>
	<u>\$ -</u>	<u>\$ 25,063</u>	<u>\$ 389,869</u>	<u>\$ 61,411</u>	<u>\$ 335,016</u>	<u>\$ 40,067</u>	<u>\$ 3,549</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

SPECIAL REVENUE

	Remonumen- tation Program (2890)	Child Care Facility (2920)	Veteran's Trust (2940)	Muskegon Cnty Economic Dev. Commission (2960)	Muskegon Cnty Future Fund (2961)	Mental Health Buildings (2970)	Victim Restitution (2980)
ASSETS							
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 369,056	\$ 22,056
Receivables							
Accounts	-	-	-	-	-	5,529	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	-	338,050	7,785	-	-	-	-
Accrued Interest	-	-	-	-	-	7,017	366
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ 338,050</u>	<u>\$ 7,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,602</u>	<u>\$ 22,422</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ -	\$ 62,035	\$ 198	\$ -	\$ -	\$ 28,895	\$ -
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	67,050	-	-	-	199	-
Due to other funds	-	208,965	7,587	-	-	-	-
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	336,163	-
	<u>-</u>	<u>338,050</u>	<u>7,785</u>	<u>-</u>	<u>-</u>	<u>365,257</u>	<u>-</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	-	-	-	-	-	16,345	-
Undesignated	-	-	-	-	-	-	22,422
	<u>\$ -</u>	<u>\$ 338,050</u>	<u>\$ 7,785</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 381,602</u>	<u>\$ 22,422</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

	DEBT SERVICE					CAPITAL PROJECTS	
	Convention Center Debt (3100)	Quality of Life Debt (3110)/(3111)	Hall of Justice Debt (3130)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)/(3143)	Hall of Justice (4130)	Heritage Landing (4180)
ASSETS							
Cash and cash equivalents	\$ 354,746	\$ 451,178	\$ -	\$ 77,693	\$ 125,657	\$ 88,559	\$ -
Receivables							
Accounts	-	-	-	12,603	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	739,699
Accrued Interest	6,108	14,654	-	1,107	1,747	-	-
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	-	-	-	-
	<u>\$ 360,854</u>	<u>\$ 465,832</u>	<u>\$ -</u>	<u>\$ 91,403</u>	<u>\$ 127,404</u>	<u>\$ 88,559</u>	<u>\$ 739,699</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	(\$ 1)	-	\$ -	\$ 162	225	\$ 88,559	\$ 302,312
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	7,688	60,948	-	15,068	25,854	-	-
Due to other funds	-	-	-	-	-	-	428,855
Long-term advance from other funds	-	-	-	-	-	-	-
Deferred revenue	-	-	-	-	-	-	-
	<u>7,687</u>	<u>60,948</u>	<u>-</u>	<u>15,230</u>	<u>26,079</u>	<u>88,559</u>	<u>731,167</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	-	-	-	-
Unreserved							
Designated for programs	353,167	404,884	-	76,173	101,325	-	8,532
Undesignated	-	-	-	-	-	-	-
	<u>353,167</u>	<u>404,884</u>	<u>-</u>	<u>76,173</u>	<u>101,325</u>	<u>-</u>	<u>8,532</u>
	<u>\$ 360,854</u>	<u>\$ 465,832</u>	<u>\$ -</u>	<u>\$ 91,403</u>	<u>\$ 127,404</u>	<u>\$ 88,559</u>	<u>\$ 739,699</u>

County of Muskegon
Non-Major Governmental Funds
Combining Balance Sheet
September 30, 2001

CAPITAL PROJECTS

	Wickham Drive Expansion (4200)	Fruitport Twp Project (4615)	Fruitport/NS Sewer Project (4618)	Public Improvement (4930)	Jail Expansion (4950)	Capital Improvement (4960)	Drain Revolving (6010)
ASSETS							
Cash and cash equivalents	\$ -	\$ 131,665	\$ 3,403,938	\$ 1,013,262	\$ 5,964	\$ 38,802	\$ 21,012
Receivables							
Accounts	-	-	-	-	-	-	-
Assessments receivable-deferred	-	-	-	-	-	-	488
Intergovernmental	513,854	-	-	-	-	-	-
Accrued Interest	-	4,066	64,874	29,035	-	-	-
Prepaid Items	-	-	-	-	-	-	-
Long-term Note receivable	-	-	-	500,000	-	300,000	-
	<u>\$ 513,854</u>	<u>\$ 135,731</u>	<u>\$ 3,468,812</u>	<u>\$ 1,542,297</u>	<u>\$ 5,964</u>	<u>\$ 338,802</u>	<u>\$ 21,500</u>
LIABILITIES AND FUND BALANCE							
Accounts Payable	\$ 81,404	\$ -	\$ 250,543	\$ 13,261	\$ 5,964	\$ -	\$ -
Intergovernmental payable	-	-	-	-	-	-	-
Accrued liabilities	-	-	75	-	-	-	-
Due to other funds	432,450	-	-	-	-	-	-
Long-term advance from other funds	-	-	-	-	-	-	21,500
Deferred revenue	-	-	-	-	-	-	-
	<u>513,854</u>	<u>-</u>	<u>250,618</u>	<u>13,261</u>	<u>5,964</u>	<u>-</u>	<u>21,500</u>
Fund balance (deficit)							
Reserved for long-term note receivable	-	-	-	500,000	-	300,000	-
Unreserved							
Designated for programs	-	135,731	3,218,194	1,029,036	-	38,802	-
Undesignated	-	-	-	-	-	-	-
	<u>-</u>	<u>135,731</u>	<u>3,218,194</u>	<u>1,529,036</u>	<u>-</u>	<u>338,802</u>	<u>-</u>
	<u>\$ 513,854</u>	<u>\$ 135,731</u>	<u>\$ 3,468,812</u>	<u>\$ 1,542,297</u>	<u>\$ 5,964</u>	<u>\$ 338,802</u>	<u>\$ 21,500</u>

County of Muskegon

Non-Major Governmental Funds
 Combining Balance Sheet
 September 30, 2001

	CAPITAL PROJECTS	
	Drain Projects (8010)	Total All Funds
ASSETS		
Cash and cash equivalents	\$ 251,864	\$ 10,014,218
Receivables		
Accounts	-	443,145
Assessments receivable-deferred	-	488
Intergovernmental	-	5,039,774
Accrued Interest	3,496	145,150
Prepaid Items	-	105,543
Long-term Note receivable	-	800,000
	<u>\$ 255,360</u>	<u>\$ 16,548,318</u>
LIABILITIES AND FUND BALANCE		
Accounts Payable	\$ -	\$ 4,124,413
Intergovernmental payable	-	510,083
Accrued liabilities	1,258	601,112
Due to other funds	-	2,185,477
Long-term advance from other funds	-	21,500
Deferred revenue	-	392,417
	<u>1,258</u>	<u>7,835,002</u>
Fund balance (deficit)		
Reserved for long-term note receivable	-	800,000
Unreserved		
Designated for programs	254,102	6,590,894
Undesignated	-	1,322,422
	<u>254,102</u>	<u>8,713,316</u>
	<u>\$ 255,360</u>	<u>\$ 16,548,318</u>

COUNTY OF MUSKEGON
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
For the Year ended September 30, 2001

	SPECIAL REVENUE						
	Cooperative Reimbursement Prosecutor (1150)	Emergency Services (1190)	Marine Safety (1200)	Sheriff Road Patrol (1210)	School Liaison (1230)	Township Patrols (1240)	Park Fund (2080)
Revenues							
Grants							
State	\$ 49,027	\$ 98,743	\$ 95,000	\$ 174,206	\$ -	\$ -	\$ -
Federal	-	-	-	-	48,861	-	-
Federal pass-thru	104,657	34,672	-	32,838	-	-	-
Local Units	-	-	-	-	40,399	187,016	-
Charges for services rendered	-	-	-	-	-	-	497,447
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	853
Rentals	-	-	-	-	-	-	-
Other	-	28,234	382	-	-	-	69
	<u>153,684</u>	<u>161,649</u>	<u>95,382</u>	<u>207,044</u>	<u>89,260</u>	<u>187,016</u>	<u>498,369</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	198,279	-	-	-	-	-	-
Public Safety	-	225,405	142,383	184,524	99,913	324,918	-
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	522,688
Capital Outlay	-	77,922	-	23,354	-	-	360
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>198,279</u>	<u>303,327</u>	<u>142,383</u>	<u>207,878</u>	<u>99,913</u>	<u>324,918</u>	<u>523,048</u>
Revenues over (under) expenditures	(44,595)	(141,678)	(47,001)	(834)	(10,653)	(137,902)	(24,679)
Other financing sources (uses)							
Operating transfers (in)	44,595	150,759	47,001	-	10,653	137,902	40,000
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	834	-	-	-
Operating transfers (out)	-	-	-	-	-	-	(95)
Total other financing sources (uses)	<u>44,595</u>	<u>150,759</u>	<u>47,001</u>	<u>834</u>	<u>10,653</u>	<u>137,902</u>	<u>39,905</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	9,081	-	-	-	-	15,226
Fund balance at beginning of year	-	20,000	-	-	-	-	64,311
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 29,081</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 79,537</u>

COUNTY OF MUSKEGON

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
For the Year ended September 30, 2001

	SPECIAL REVENUE						
	Prosecutor Family Court (2140)	Friend of the Court (2150)	Health Department (2210)	Accommodations Tax (2300)	Parks Development (2411)	Sewage Facilities Step One (2430)	CDBG Home Rehab (2470)
Revenues							
Grants							
State	\$ 64,935	\$ 817,335	\$ 1,861,096	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	-	1,070,222	1,718,392	-	-	-	312,527
Local Units	-	-	-	-	-	-	-
Charges for services rendered	-	236,787	879,145	-	-	-	-
Taxes	-	-	255,164	800,121	-	-	-
Contributions from private sources	-	-	559	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	-	-	75	1,407	-	2,327	-
Rentals	-	-	-	-	-	-	-
Other	-	49,301	647,297	-	-	-	-
	<u>64,935</u>	<u>2,173,645</u>	<u>5,361,728</u>	<u>801,528</u>	<u>-</u>	<u>2,327</u>	<u>312,527</u>
Expenditures							
Current Operations							
Judicial	-	1,047,297	-	-	-	-	-
General County government	179,230	2,277,640	-	770,747	-	-	-
Public Safety	-	-	-	-	-	-	-
Health	-	-	7,208,302	-	-	-	-
Welfare	-	-	-	-	-	-	312,527
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	7,500	-	-
Capital Outlay	-	1,313	50,984	2,251	-	-	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	4,252	-	-	-
Other	-	-	-	-	-	-	-
	<u>179,230</u>	<u>3,326,250</u>	<u>7,259,286</u>	<u>777,250</u>	<u>7,500</u>	<u>-</u>	<u>312,527</u>
Revenues over (under) expenditures	(114,295)	(1,152,605)	(1,897,558)	24,278	(7,500)	2,327	-
Other financing sources (uses)							
Operating transfers (in)	114,295	1,272,047	1,847,365	19,392	95	-	-
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	(131,181)	-	-	-
Total other financing sources (uses)	<u>114,295</u>	<u>1,272,047</u>	<u>1,847,365</u>	<u>(111,789)</u>	<u>95</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	119,442	(50,193)	(87,511)	(7,405)	2,327	-
Fund balance at beginning of year	-	103,282	51,139	87,511	7,405	42,124	-
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 222,724</u>	<u>\$ 946</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 44,451</u>	<u>\$ -</u>

COUNTY OF MUSKEGON
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
For the Year ended September 30, 2001

SPECIAL REVENUE

	<u>Budget Stabilization (2570)</u>	<u>Law Library (2610)</u>	<u>Community Corrections (2640)</u>	<u>Project Cornerstone (2650)</u>	<u>WMET (2670)</u>	<u>TNT Drug (2671)</u>	<u>Prosecutor Drug Fund (2672)</u>
Revenues							
Grants							
State	\$ -	\$ -	\$ 712,522	\$ 46,742	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-
Local Units	-	-	-	-	-	-	-
Charges for services rendered	-	-	96,137	-	-	-	-
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	6,500	-	-
Fines and forfeiture	-	6,500	-	-	-	-	-
Investment Income	-	-	-	-	-	7,122	1,804
Rentals	-	-	-	-	-	-	-
Other	-	-	-	-	-	24	8,984
	<u>-</u>	<u>6,500</u>	<u>808,659</u>	<u>46,742</u>	<u>6,500</u>	<u>7,146</u>	<u>10,788</u>
Expenditures							
Current Operations							
Judicial	-	27,850	-	-	-	-	-
General County government	-	-	-	-	-	-	-
Public Safety	-	-	1,013,763	86,495	1,351	17,645	8,172
Health	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	6,659	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>-</u>	<u>27,850</u>	<u>1,013,763</u>	<u>86,495</u>	<u>1,351</u>	<u>24,304</u>	<u>8,172</u>
Revenues over (under) expenditures	-	(21,350)	(205,104)	(39,753)	5,149	(17,158)	2,616
Other financing sources (uses)							
Operating transfers (in)	-	21,350	205,104	39,753	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	1,164	-
Operating transfers (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>21,350</u>	<u>205,104</u>	<u>39,753</u>	<u>-</u>	<u>1,164</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	5,149	(15,994)	2,616
Fund balance at beginning of year	1,300,000	-	1,412	-	5,856	142,058	32,242
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 1,300,000</u>	<u>\$ -</u>	<u>\$ 1,412</u>	<u>\$ -</u>	<u>\$ 11,005</u>	<u>\$ 126,064</u>	<u>\$ 34,858</u>

COUNTY OF MUSKEGON
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
For the Year ended September 30, 2001

	SPECIAL REVENUE						
	Library	Wagner	Governor's	TAA/NAFTA	Marketing	Workforce	Job Training
	(2710)	Peyster	Career	(2733)	Grant	Readiness	Partnership
	(2710)	(2731)	Scholarship	(2733)	(2736)	Initiative	Act (JTPA)
	(2710)	(2731)	(2732)	(2733)	(2736)	(2737)	(2740)
Revenues							
Grants							
State	\$ 160,726	\$ -	\$ -	\$ -	\$ 662	\$ 31,388	\$ -
Federal	6,482	-	-	-	-	-	-
Federal pass-thru	-	317,816	6,038	247,042	-	-	-
Local Units	29,092	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Contributions from private sources	20,645	-	-	-	-	-	-
Fines and forfeiture	482,692	-	-	-	-	-	-
Investment Income	-	-	-	-	-	-	-
Rentals	6,268	-	-	-	-	-	-
Other	128,298	-	-	-	-	-	-
	<u>834,203</u>	<u>317,816</u>	<u>6,038</u>	<u>247,042</u>	<u>662</u>	<u>31,388</u>	<u>-</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	317,816	6,038	247,042	662	31,388	42,031
Culture	1,460,264	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	25,477	-	-	-	-	-	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>1,485,741</u>	<u>317,816</u>	<u>6,038</u>	<u>247,042</u>	<u>662</u>	<u>31,388</u>	<u>42,031</u>
Revenues over (under) expenditures	(651,538)	-	-	-	-	-	(42,031)
Other financing sources (uses)							
Operating transfers (in)	624,703	-	-	-	-	-	42,031
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>624,703</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>42,031</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(26,835)	-	-	-	-	-	-
Fund balance at beginning of year	52,728	-	-	-	-	-	-
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 25,893</u>	<u>\$ -</u>					

COUNTY OF MUSKEGON
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	SPECIAL REVENUE						
	Displaced Homemaker (2746)	Economic Development Job Training (2750)	Workfirst (2751)	Howmet CDBG (2754)	State Level Serv. Center Operations (2757)	Food Stamp Program (2759)	WIA Admin Pool (2760)
Revenues							
Grants							
State	\$ -	\$ 347,636	\$ -	\$ -	\$ 23,343	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	4,591	-	3,698,553	-	-	4,138	210,608
Local Units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	-	-	690	-	-	-	-
Rentals	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>4,591</u>	<u>347,636</u>	<u>3,699,243</u>	<u>-</u>	<u>23,343</u>	<u>4,138</u>	<u>210,608</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	4,591	347,636	3,699,243	-	23,343	4,138	206,268
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	4,340
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>4,591</u>	<u>347,636</u>	<u>3,699,243</u>	<u>-</u>	<u>23,343</u>	<u>4,138</u>	<u>210,608</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-
Other financing sources (uses)							
Operating transfers (in)	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
For the Year ended September 30, 2001

	SPECIAL REVENUE						
	WIA Adult Program (2761)	WIA Youth Programs (2762)	WIA Dislocated Wkr Program (2763)	Welfare to Work (2764)	Strategic Planning (2765)	WIA Youth Statewide (2766)	WIA Service Center Ops (2767)
Revenues							
Grants							
State	\$ -	\$ -	\$ -	\$ -	\$ 22,842	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	666,619	357,800	241,822	362,456	-	21,596	62,409
Local Units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	627	654	242	-	-	-	-
Rentals	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>667,246</u>	<u>358,454</u>	<u>242,064</u>	<u>362,456</u>	<u>22,842</u>	<u>21,596</u>	<u>62,409</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	667,246	358,454	242,064	362,456	22,842	21,596	62,409
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>667,246</u>	<u>358,454</u>	<u>242,064</u>	<u>362,456</u>	<u>22,842</u>	<u>21,596</u>	<u>62,409</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-
Other financing sources (uses)							
Operating transfers (in)	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-	-	-
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
For the Year ended September 30, 2001

	SPECIAL REVENUE						
	WTW Youth Program (2770)	Crime Victims' Rights (2800)	Partner for Adult Learning(PAL) (2820)	Juv. Account- ability Incentive Block Grant (2831)	EDC Loan Revolving (2860)	Cherry Hill Loan (2871)	Rambusch-Fuchs CDBG Grant (2873)
Revenues							
Grants							
State	\$ -	\$ -	\$ 54,711	\$ 789	\$ -	\$ -	\$ -
Federal	-	137,136	-	-	-	-	-
Federal pass-thru	-	-	-	102,537	-	-	-
Local Units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	90	-	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	-	-	-	-	30,016	2,116	-
Rentals	-	-	-	-	-	-	-
Other	-	607	-	-	-	-	-
	<u>-</u>	<u>137,833</u>	<u>54,711</u>	<u>103,326</u>	<u>30,016</u>	<u>2,116</u>	<u>-</u>
Expenditures							
Current Operations							
Judicial	-	-	-	92,775	-	-	-
General County government	-	-	-	-	86,781	381	-
Public Safety	-	137,833	-	-	-	-	-
Health	-	-	-	-	-	-	-
Welfare	-	-	54,711	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	-	-	-	20,963	-	-	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>-</u>	<u>137,833</u>	<u>54,711</u>	<u>113,738</u>	<u>86,781</u>	<u>381</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	(10,412)	(56,765)	1,735	-
Other financing sources (uses)							
Operating transfers (in)	-	-	-	10,412	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	(126,127)	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,412</u>	<u>(126,127)</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	(182,892)	1,735	-
Fund balance at beginning of year	-	-	-	-	517,908	38,332	3,549
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 335,016</u>	<u>\$ 40,067</u>	<u>\$ 3,549</u>

COUNTY OF MUSKEGON
Combining Statement of Revenues, Expenditures
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Non-Major Governmental Funds
For the Year ended September 30, 2001

	SPECIAL REVENUE						
	Remonumen- tation Program (2890)	Child Care Facility (2920)	Veteran's Trust (2940)	Muskegon Cnty Economic Dev. Commission (2960)	Muskegon Cnty Future Fund (2961)	Mental Health Buildings (2970)	Victim Restitution (2980)
Revenues							
Grants							
State	\$ 55,404	\$ 1,704,234	\$ 29,049	\$ -	\$ -	\$ -	\$ -
Federal	-	22,977	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-
Local Units	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	6,900
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	-	-	-	-	-	25,367	1,369
Rentals	-	-	-	-	-	117,503	-
Other	-	184,071	-	-	-	182,740	-
	<u>55,404</u>	<u>1,911,282</u>	<u>29,049</u>	<u>-</u>	<u>-</u>	<u>325,610</u>	<u>8,269</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	-	-	-	504	-	-	9,830
Public Safety	-	-	-	-	-	-	-
Health	-	4,729,753	-	-	-	264,627	-
Welfare	-	-	34,301	-	-	-	-
Culture	65,301	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	-	1,425	-	-	-	116,395	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
	<u>65,301</u>	<u>4,731,178</u>	<u>34,301</u>	<u>504</u>	<u>-</u>	<u>381,022</u>	<u>9,830</u>
Revenues over (under) expenditures	(9,897)	(2,819,896)	(5,252)	(504)	-	(55,412)	(1,561)
Other financing sources (uses)							
Operating transfers (in)	7,652	2,819,896	-	504	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>7,652</u>	<u>2,819,896</u>	<u>-</u>	<u>504</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(2,245)	-	(5,252)	-	-	(55,412)	(1,561)
Fund balance at beginning of year	2,245	-	5,252	-	1,768	71,757	23,983
Equity transfers (to) from other funds	-	-	-	-	(1,768)	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 16,345</u>	<u>\$ 22,422</u>

COUNTY OF MUSKEGON
Combining Statement of Revenues, Expenditures
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Non-Major Governmental Funds
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	DEBT SERVICE					CAPITAL PROJECTS	
	Convention Center Debt (3100)	Quality of Life Debt (3110)/(3111)	Hall of Justice Debt (3130)	Psychiatric Facility Debt (3141)	Halmond Center Debt (3142)/(3143)	Hall of Justice (4130)	Heritage Landing (4180)
Revenues							
Grants							
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 739,699
Federal	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-
Local Units	-	-	-	-	-	-	-
Charges for services rendered							
Taxes	-	1,315,886	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	16,283
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	23,284	45,686	-	4,218	6,396	-	-
Rentals	-	-	-	271,152	181,430	-	-
Other	-	-	-	-	-	-	10,353
	<u>23,284</u>	<u>1,361,572</u>	<u>-</u>	<u>275,370</u>	<u>187,826</u>	<u>-</u>	<u>766,335</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Health	-	-	-	546	1,367	-	-
Welfare	-	-	-	-	-	-	-
Culture	632	397	-	-	-	-	-
Recreation	-	-	-	-	-	-	114,506
Capital Outlay	-	-	-	-	-	1,335,604	1,009,234
Debt Services							
Principal	250,000	430,000	-	230,000	115,000	-	-
Interest	42,000	760,459	-	41,529	64,731	-	-
Other	-	-	-	-	-	-	-
	<u>292,632</u>	<u>1,190,856</u>	<u>-</u>	<u>272,075</u>	<u>181,098</u>	<u>1,335,604</u>	<u>1,123,740</u>
Revenues over (under) expenditures	(269,348)	170,716	-	3,295	6,728	(1,335,604)	(357,405)
Other financing sources (uses)							
Operating transfers (in)	131,181	-	-	-	-	1,335,604	357,405
Bond Proceeds	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>131,181</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,335,604</u>	<u>357,405</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(138,167)	170,716	-	3,295	6,728	-	-
Fund balance at beginning of year	491,334	234,168	-	72,878	94,597	-	8,532
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 353,167</u>	<u>\$ 404,884</u>	<u>\$ -</u>	<u>\$ 76,173</u>	<u>\$ 101,325</u>	<u>\$ -</u>	<u>\$ 8,532</u>

COUNTY OF MUSKEGON

Combining Statement of Revenues, Expenditures
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CAPITAL PROJECTS

	Wickham Drive Expansion (4200)	Fruitport Twp Project (4615)	Fruitport/NS Sewer Project (4618)	Public Improvement (4930)	Jail Expansion (4950)	Capital Improvement (4960)	Drain Revolving (6010)
Revenues							
Grants							
State	\$ 113,492	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-
Local Units	211,083	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-
Fines and forfeiture	-	-	-	-	-	-	-
Investment Income	-	14,700	247,008	103,851	-	-	-
Rentals	-	-	-	109,255	-	-	-
Other	-	-	(3,822)	-	-	-	-
	<u>324,575</u>	<u>14,700</u>	<u>243,186</u>	<u>213,106</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures							
Current Operations							
Judicial	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-
Health	1,417	16,638	315,150	-	-	-	-
Welfare	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-
Capital Outlay	410,285	341,205	3,209,842	71,630	18,211	-	-
Debt Services							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Other	-	-	-	13,464	-	166	-
	<u>411,702</u>	<u>357,843</u>	<u>3,524,992</u>	<u>85,094</u>	<u>18,211</u>	<u>166</u>	<u>-</u>
Revenues over (under) expenditures	(87,127)	(343,143)	(3,281,806)	128,012	(18,211)	(166)	-
Other financing sources (uses)							
Operating transfers (in)	87,127	-	-	557,691	18,211	-	-
Bond Proceeds	-	-	6,500,000	-	-	-	-
Sale of Assets	-	-	-	1,042,411	-	-	-
Operating transfers (out)	-	-	-	(1,813,575)	-	-	-
Total other financing sources (uses)	<u>87,127</u>	<u>-</u>	<u>6,500,000</u>	<u>(213,473)</u>	<u>18,211</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(343,143)	3,218,194	(85,461)	-	(166)	-
Fund balance at beginning of year	-	478,874	-	1,614,497	-	338,968	-
Equity transfers (to) from other funds	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 135,731</u>	<u>\$ 3,218,194</u>	<u>\$ 1,529,036</u>	<u>\$ -</u>	<u>\$ 338,802</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Combining Statement of Revenues, Expenditures
and Changes in Fund Balance

Non-Major Governmental Funds

For the Year ended September 30, 2001

**CAPITAL
PROJECTS**

	Drain Projects (8010)	Total All Funds
Revenues		
Grants		
State	\$ -	\$ 7,203,581
Federal	-	215,456
Federal pass-thru	-	9,577,333
Local Units	-	467,590
Charges for services rendered	28,809	1,745,225
Taxes	-	2,371,171
Contributions from private sources	-	44,077
Fines and forfeiture	-	489,192
Investment Income	12,727	532,539
Rentals	-	685,608
Other	-	1,236,538
	<u>41,536</u>	<u>24,568,310</u>
Expenditures		
Current Operations		
Judicial	-	1,167,922
General County government	-	3,523,392
Public Safety	-	2,242,402
Health	-	12,537,800
Welfare	-	7,068,802
Culture	-	1,526,594
Recreation	-	644,694
Capital Outlay	-	6,727,454
Debt Services		
Principal	-	1,025,000
Interest	-	912,971
Other	76,107	89,737
	<u>76,107</u>	<u>37,466,768</u>
Revenues over (under) expenditures	(34,571)	(12,898,458)
Other financing sources (uses)		
Operating transfers (in)	37,446	9,980,174
Bond Proceeds	-	6,500,000
Sale of Assets	-	1,044,409
Operating transfers (out)	-	(2,070,978)
Total other financing sources (uses)	<u>37,446</u>	<u>15,453,605</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,875	2,555,147
Fund balance at beginning of year	251,227	6,159,937
Equity transfers (to) from other funds	-	(1,768)
Fund balance at end of year	<u>\$ 254,102</u>	<u>\$ 8,713,316</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Cooperative Reimbursement Prosecutor (1150)			Emergency Services (1190)			Marine Safety (1200)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 55,252	\$ 49,027	(\$ 6,225)	\$ 99,448	\$ 98,743	(\$ 705)	\$ 94,083	\$ 95,000	\$ 917
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	107,255	104,657	(2,598)	36,477	34,672	(1,805)	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	38,286	28,234	(10,052)	400	382	(18)
	<u>162,507</u>	<u>153,684</u>	<u>(8,823)</u>	<u>174,211</u>	<u>161,649</u>	<u>(12,562)</u>	<u>94,483</u>	<u>95,382</u>	<u>899</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	221,990	198,279	23,711	-	-	-	-	-	-
Public safety	-	-	-	273,670	225,405	48,265	153,127	142,383	10,744
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	87,011	77,922	9,089	-	-	-
	<u>221,990</u>	<u>198,279</u>	<u>23,711</u>	<u>360,681</u>	<u>303,327</u>	<u>57,354</u>	<u>153,127</u>	<u>142,383</u>	<u>10,744</u>
Revenues over (under) expenditures	(59,483)	(44,595)	14,888	(186,470)	(141,678)	44,792	(58,644)	(47,001)	11,643
Other financing sources (uses)									
Operating transfers in	59,483	44,595	(14,888)	196,756	150,759	(45,997)	58,644	47,001	(11,643)
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>59,483</u>	<u>44,595</u>	<u>(14,888)</u>	<u>196,756</u>	<u>150,759</u>	<u>(45,997)</u>	<u>58,644</u>	<u>47,001</u>	<u>(11,643)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	10,286	9,081	(1,205)	-	-	-
Fund balance at beginning of year	-	-	-	20,000	20,000	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 30,286</u>	<u>\$ 29,081</u>	<u>(\$ 1,205)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Sheriff Road Patrol (1210)			School Liaisons (1230)			Township Patrols (1240)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 214,650	\$ 174,206	(\$ 40,444)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	48,288	48,861	573	-	-	-
Federal pass-thru	35,984	32,838	(3,146)	-	-	-	-	-	-
Local units	-	-	-	48,597	40,399	(8,198)	187,015	187,016	1
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>250,634</u>	<u>207,044</u>	<u>(43,590)</u>	<u>96,885</u>	<u>89,260</u>	<u>(7,625)</u>	<u>187,015</u>	<u>187,016</u>	<u>1</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	226,556	184,524	42,032	109,701	99,913	9,788	366,238	324,918	41,320
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	24,078	23,354	724	-	-	-	-	-	-
	<u>250,634</u>	<u>207,878</u>	<u>42,756</u>	<u>109,701</u>	<u>99,913</u>	<u>9,788</u>	<u>366,238</u>	<u>324,918</u>	<u>41,320</u>
Revenues over (under) expenditures	-	(834)	(834)	(12,816)	(10,653)	2,163	(179,223)	(137,902)	41,321
Other financing sources (uses)									
Operating transfers in	-	-	-	12,816	10,653	(2,163)	179,223	137,902	(41,321)
Sale of Assets	-	834	834	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>834</u>	<u>834</u>	<u>12,816</u>	<u>10,653</u>	<u>(2,163)</u>	<u>179,223</u>	<u>137,902</u>	<u>(41,321)</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Park Fund (2080)			Prosecutor Family Court (2140)			Friend of the Court (2150)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ 66,581	\$ 64,935	(\$ 1,646)	\$ 1,047,472	\$ 817,335	(\$ 230,137)
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	1,508,214	1,070,222	(437,992)
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	490,110	497,447	7,337	-	-	-	317,206	236,787	(80,419)
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	397	853	456	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	5	69	64	-	-	-	58,000	49,301	(8,699)
	<u>490,512</u>	<u>498,369</u>	<u>7,857</u>	<u>66,581</u>	<u>64,935</u>	<u>(1,646)</u>	<u>2,930,892</u>	<u>2,173,645</u>	<u>(757,247)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	1,135,404	1,047,297	88,107
General County government	-	-	-	153,787	179,230	(25,443)	3,059,974	2,277,640	782,334
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	505,129	522,688	(17,559)	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	300	360	(60)	2,140	-	2,140	13,756	1,313	12,443
	<u>505,429</u>	<u>523,048</u>	<u>(17,619)</u>	<u>155,927</u>	<u>179,230</u>	<u>(23,303)</u>	<u>4,209,134</u>	<u>3,326,250</u>	<u>882,884</u>
Revenues over (under) expenditures	(14,917)	(24,679)	(9,762)	(89,346)	(114,295)	(24,949)	(1,278,242)	(1,152,605)	125,637
Other financing sources (uses)									
Operating transfers in	40,000	40,000	-	89,346	114,295	24,949	1,278,242	1,272,047	(6,195)
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	(95)	(95)	-	-	-	-	-	-
Total other financing sources (uses)	<u>40,000</u>	<u>39,905</u>	<u>(95)</u>	<u>89,346</u>	<u>114,295</u>	<u>24,949</u>	<u>1,278,242</u>	<u>1,272,047</u>	<u>(6,195)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>25,083</u>	<u>15,226</u>	<u>(9,857)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>119,442</u>	<u>119,442</u>
Fund balance at beginning of year	64,311	64,311	-	-	-	-	103,282	103,282	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 89,394</u>	<u>\$ 79,537</u>	<u>(\$ 9,857)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 103,282</u>	<u>\$ 222,724</u>	<u>\$ 119,442</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Health Department (2210)			Accomodations Tax (2300)			Parks Development (2411)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 1,904,405	\$ 1,861,096	(\$ 43,309)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	1,708,372	1,718,392	10,020	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	984,308	879,145	(105,163)	-	-	-	-	-	-
Contributions from private sources	22	559	537	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	75	75	1,407	1,407	-	-	-	-
Taxes	255,150	255,164	14	802,500	800,121	(2,379)	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	723,702	647,297	(76,405)	-	-	-	-	-	-
	<u>5,575,959</u>	<u>5,361,728</u>	<u>(214,231)</u>	<u>803,907</u>	<u>801,528</u>	<u>(2,379)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	689,692	770,747	(81,055)	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	7,352,839	7,208,302	144,537	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	7,500	(7,500)
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	4,252	(4,252)	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	65,285	50,984	14,301	3,355	2,251	1,104	-	-	-
	<u>7,418,124</u>	<u>7,259,286</u>	<u>158,838</u>	<u>693,047</u>	<u>777,250</u>	<u>(84,203)</u>	<u>-</u>	<u>7,500</u>	<u>(7,500)</u>
Revenues over (under) expenditures	(1,842,165)	(1,897,558)	(55,393)	110,860	24,278	(86,582)	-	(7,500)	(7,500)
Other financing sources (uses)									
Operating transfers in	1,842,165	1,847,365	5,200	-	19,392	19,392	-	95	95
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	(138,000)	(131,181)	6,819	-	-	-
Total other financing sources (uses)	<u>1,842,165</u>	<u>1,847,365</u>	<u>5,200</u>	<u>(138,000)</u>	<u>(111,789)</u>	<u>26,211</u>	<u>-</u>	<u>95</u>	<u>95</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(50,193)	(50,193)	(27,140)	(87,511)	(60,371)	-	(7,405)	(7,405)
Fund balance at beginning of year	51,139	51,139	-	87,511	87,511	-	7,405	7,405	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 51,139</u>	<u>\$ 946</u>	<u>(\$ 50,193)</u>	<u>\$ 60,371</u>	<u>\$ -</u>	<u>(\$ 60,371)</u>	<u>\$ 7,405</u>	<u>\$ -</u>	<u>(\$ 7,405)</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Sewage Facilities Step One (2430)			CDBG Home Rehab (2470)			Budget Stabilization (2570)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	375,000	312,527	(62,473)	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	2,500	2,327	(173)	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>2,500</u>	<u>2,327</u>	<u>(173)</u>	<u>375,000</u>	<u>312,527</u>	<u>(62,473)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	375,000	312,527	62,473	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>375,000</u>	<u>312,527</u>	<u>62,473</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	2,500	2,327	(173)	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	2,500	2,327	(173)	-	-	-	-	-	-
Fund balance at beginning of year	42,124	42,124	-	-	-	-	1,300,000	1,300,000	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 44,624</u>	<u>\$ 44,451</u>	<u>(\$ 173)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,300,000</u>	<u>\$ 1,300,000</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Law Library (2610)			Community Corrections (2640)			Project Cornerstone (2650)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ 806,410	\$ 712,522	(\$ 93,888)	\$ 49,617	\$ 46,742	(\$ 2,875)
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	168,808	96,137	(72,671)	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	6,500	6,500	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>6,500</u>	<u>6,500</u>	<u>-</u>	<u>975,218</u>	<u>808,659</u>	<u>(166,559)</u>	<u>49,617</u>	<u>46,742</u>	<u>(2,875)</u>
Expenditures									
Current operations									
Judicial	16,925	27,850	(10,925)	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	1,216,327	1,013,763	202,564	82,695	86,495	(3,800)
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>16,925</u>	<u>27,850</u>	<u>(10,925)</u>	<u>1,216,327</u>	<u>1,013,763</u>	<u>202,564</u>	<u>82,695</u>	<u>86,495</u>	<u>(3,800)</u>
Revenues over (under) expenditures	(10,425)	(21,350)	(10,925)	(241,109)	(205,104)	36,005	(33,078)	(39,753)	(6,675)
Other financing sources (uses)									
Operating transfers in	10,425	21,350	10,925	241,109	205,104	(36,005)	33,078	39,753	6,675
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>10,425</u>	<u>21,350</u>	<u>10,925</u>	<u>241,109</u>	<u>205,104</u>	<u>(36,005)</u>	<u>33,078</u>	<u>39,753</u>	<u>6,675</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	-	-	-	-	-
Fund balance at beginning of year	-	-	-	1,412	1,412	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,412</u>	<u>\$ 1,412</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	WMET (2670)			TNT Drug (2671)			Prosecutor Drug Fund (2672)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	10,000	6,500	(3,500)	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	5,000	7,122	2,122	1,700	1,804	104
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	24	24	10,000	8,984	(1,016)
	<u>10,000</u>	<u>6,500</u>	<u>(3,500)</u>	<u>5,000</u>	<u>7,146</u>	<u>2,146</u>	<u>11,700</u>	<u>10,788</u>	<u>(912)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	9,151	1,351	7,800	8,700	17,645	(8,945)	8,566	8,172	394
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	15,500	6,659	8,841	7,500	-	7,500
	<u>9,151</u>	<u>1,351</u>	<u>7,800</u>	<u>24,200</u>	<u>24,304</u>	<u>(104)</u>	<u>16,066</u>	<u>8,172</u>	<u>7,894</u>
Revenues over (under) expenditures	849	5,149	4,300	(19,200)	(17,158)	2,042	(4,366)	2,616	6,982
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	1,164	1,164	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,164</u>	<u>1,164</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	849	5,149	4,300	(19,200)	(15,994)	3,206	(4,366)	2,616	6,982
Fund balance at beginning of year	5,856	5,856	-	142,058	142,058	-	32,242	32,242	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 6,705</u>	<u>\$ 11,005</u>	<u>\$ 4,300</u>	<u>\$ 122,858</u>	<u>\$ 126,064</u>	<u>\$ 3,206</u>	<u>\$ 27,876</u>	<u>\$ 34,858</u>	<u>\$ 6,982</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Library (2710)			Wagner Peyser (2731)			Governors Career Scholarship (2732)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 156,557	\$ 160,726	\$ 4,169	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	6,482	6,482	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	631,663	317,816	(313,847)	194,902	6,038	(188,864)
Local units	25,000	29,092	4,092	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	16,450	20,645	4,195	-	-	-	-	-	-
Fines and forfeitures	481,000	482,692	1,692	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	5,200	6,268	1,068	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	128,900	128,298	(602)	-	-	-	-	-	-
	<u>819,589</u>	<u>834,203</u>	<u>14,614</u>	<u>631,663</u>	<u>317,816</u>	<u>(313,847)</u>	<u>194,902</u>	<u>6,038</u>	<u>(188,864)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	631,663	317,816	313,847	194,902	6,038	188,864
Culture	1,503,085	1,460,264	42,821	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	31,243	25,477	5,766	-	-	-	-	-	-
	<u>1,534,328</u>	<u>1,485,741</u>	<u>48,587</u>	<u>631,663</u>	<u>317,816</u>	<u>313,847</u>	<u>194,902</u>	<u>6,038</u>	<u>188,864</u>
Revenues over (under) expenditures	(714,739)	(651,538)	63,201	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	662,011	624,703	(37,308)	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>662,011</u>	<u>624,703</u>	<u>(37,308)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(52,728)	(26,835)	25,893	-	-	-	-	-	-
Fund balance at beginning of year	52,728	52,728	-	-	-	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ 25,893</u>	<u>\$ 25,893</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	TAA/NAFTA (2733)			Marketing Grant (2736)			Workforce Readiness Initiative (2737)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ 12,500	\$ 662	(\$ 11,838)	\$ -	\$ 31,388	\$ 31,388
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	250,000	247,042	(2,958)	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>250,000</u>	<u>247,042</u>	<u>(2,958)</u>	<u>12,500</u>	<u>662</u>	<u>(11,838)</u>	<u>-</u>	<u>31,388</u>	<u>31,388</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	250,000	247,042	2,958	12,500	662	11,838	-	31,388	(31,388)
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>250,000</u>	<u>247,042</u>	<u>2,958</u>	<u>12,500</u>	<u>662</u>	<u>11,838</u>	<u>-</u>	<u>31,388</u>	<u>(31,388)</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Training Partnership Act (2740)			Displaced Homemaker (2746)			Development Job Training (2750)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 173,761	\$ 347,636	\$ 173,875
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	39,467	-	(39,467)	39,467	4,591	(34,876)	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	55,435	-	(55,435)	-	-	-	-	-	-
	<u>94,902</u>	<u>-</u>	<u>(94,902)</u>	<u>39,467</u>	<u>4,591</u>	<u>(34,876)</u>	<u>173,761</u>	<u>347,636</u>	<u>173,875</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	94,902	42,031	52,871	39,467	4,591	34,876	173,761	347,636	(173,875)
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>94,902</u>	<u>42,031</u>	<u>52,871</u>	<u>39,467</u>	<u>4,591</u>	<u>34,876</u>	<u>173,761</u>	<u>347,636</u>	<u>(173,875)</u>
Revenues over (under) expenditures	-	(42,031)	(42,031)	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	42,031	42,031	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>42,031</u>	<u>42,031</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Workfirst (2751)			Howmet CDBG (2754)			State Level Service Center Operations (2757)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,343	\$ 23,343	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	3,664,376	3,698,553	34,177	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	690	690	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>3,664,376</u>	<u>3,699,243</u>	<u>34,867</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,343</u>	<u>23,343</u>	<u>-</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	3,664,376	3,699,243	(34,867)	-	-	-	23,343	23,343	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>3,664,376</u>	<u>3,699,243</u>	<u>(34,867)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>23,343</u>	<u>23,343</u>	<u>-</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Food Stamp Program (2759)			WIA Admin Pool (2760)			WIA Adult Program (2761)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 2,873	\$ -	(\$ 2,873)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	359,072	4,138	(354,934)	213,840	210,608	(3,232)	812,756	666,619	(146,137)
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	627	627
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>361,945</u>	<u>4,138</u>	<u>(357,807)</u>	<u>213,840</u>	<u>210,608</u>	<u>(3,232)</u>	<u>812,756</u>	<u>667,246</u>	<u>(145,510)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	361,945	4,138	357,807	211,590	206,268	5,322	812,756	667,246	145,510
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	2,250	4,340	(2,090)	-	-	-
	<u>361,945</u>	<u>4,138</u>	<u>357,807</u>	<u>213,840</u>	<u>210,608</u>	<u>3,232</u>	<u>812,756</u>	<u>667,246</u>	<u>145,510</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	WIA Youth Programs (2762)			WIA Dislocated Worker Program (2763)			Welfare to Work (2764)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	828,136	357,800	(470,336)	347,900	241,822	(106,078)	2,055,051	362,456	(1,692,595)
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	654	654	-	242	242	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>828,136</u>	<u>358,454</u>	<u>(469,682)</u>	<u>347,900</u>	<u>242,064</u>	<u>(105,836)</u>	<u>2,055,051</u>	<u>362,456</u>	<u>(1,692,595)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	828,136	358,454	469,682	347,900	242,064	105,836	2,055,051	362,456	1,692,595
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>828,136</u>	<u>358,454</u>	<u>469,682</u>	<u>347,900</u>	<u>242,064</u>	<u>105,836</u>	<u>2,055,051</u>	<u>362,456</u>	<u>1,692,595</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Strategic Planning (2765)			WIA Youth Statewide (2766)			WIA Service Center Ops (2767)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 87,676	\$ 22,842	(\$ 64,834)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	25,460	21,596	(3,864)	79,093	62,409	(16,684)
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>87,676</u>	<u>22,842</u>	<u>(64,834)</u>	<u>25,460</u>	<u>21,596</u>	<u>(3,864)</u>	<u>79,093</u>	<u>62,409</u>	<u>(16,684)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	87,676	22,842	64,834	25,460	21,596	3,864	79,093	62,409	16,684
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>87,676</u>	<u>22,842</u>	<u>64,834</u>	<u>25,460</u>	<u>21,596</u>	<u>3,864</u>	<u>79,093</u>	<u>62,409</u>	<u>16,684</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	WTW Youth Program (2770)			Crime Victims' Rights (2800)			Partnership for Adult Learning (PAL) (2820)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 412,382	\$ 54,711	(\$ 357,671)
Federal	-	-	-	137,620	137,136	(484)	-	-	-
Federal pass-thru	1,262,787	-	(1,262,787)	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	90	90	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	607	607	-	-	-	-
	<u>1,262,787</u>	<u>-</u>	<u>(1,262,787)</u>	<u>138,227</u>	<u>137,833</u>	<u>(394)</u>	<u>412,382</u>	<u>54,711</u>	<u>(357,671)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	138,227	137,833	394	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	1,262,787	-	1,262,787	-	-	-	412,382	54,711	357,671
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>1,262,787</u>	<u>-</u>	<u>1,262,787</u>	<u>138,227</u>	<u>137,833</u>	<u>394</u>	<u>412,382</u>	<u>54,711</u>	<u>357,671</u>
Revenues over (under) expenditures	-	-	-	-	-	-	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</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>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Accountability Incentive Block Grant (2831)			EDC Loan Revolving (2860)			Cherry Hill Loan (2871)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 68,495	\$ 789	(\$ 67,706)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	7,500	102,537	95,037	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	26,000	30,016	4,016	2,400	2,116	(284)
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>75,995</u>	<u>103,326</u>	<u>27,331</u>	<u>26,000</u>	<u>30,016</u>	<u>4,016</u>	<u>2,400</u>	<u>2,116</u>	<u>(284)</u>
Expenditures									
Current operations									
Judicial	83,513	92,775	(9,262)	-	-	-	-	-	-
General County government	-	-	-	86,985	86,781	204	313	381	(68)
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	20,963	(20,963)	-	-	-	-	-	-
	<u>83,513</u>	<u>113,738</u>	<u>(30,225)</u>	<u>86,985</u>	<u>86,781</u>	<u>204</u>	<u>313</u>	<u>381</u>	<u>(68)</u>
Revenues over (under) expenditures	(7,518)	(10,412)	(2,894)	(60,985)	(56,765)	4,220	2,087	1,735	(352)
Other financing sources (uses)									
Operating transfers in	7,518	10,412	2,894	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	(126,127)	(126,127)	-	-	-
Total other financing sources (uses)	<u>7,518</u>	<u>10,412</u>	<u>2,894</u>	<u>-</u>	<u>(126,127)</u>	<u>(126,127)</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	(60,985)	(182,892)	(121,907)	2,087	1,735	(352)
Fund balance at beginning of year	-	-	-	517,908	517,908	-	38,332	38,332	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 456,923</u>	<u>\$ 335,016</u>	<u>(\$ 121,907)</u>	<u>\$ 40,419</u>	<u>\$ 40,067</u>	<u>(\$ 352)</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	R. Fuchs CDBG Grant (2873)			Remonumentation Program (2890)			Child Care Facility (2920)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ 61,039	\$ 55,404	(\$ 5,635)	\$ 1,811,840	\$ 1,704,234	(\$ 107,606)
Federal	-	-	-	-	-	-	-	22,977	22,977
Federal pass-thru	-	-	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	-	-	-	61,039	55,404	(5,635)	223,000	184,071	(38,929)
	-	-	-	61,039	55,404	(5,635)	2,034,840	1,911,282	(123,558)
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	4,884,869	4,729,753	155,116
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	68,039	65,301	2,738	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	2,000	1,425	575
	-	-	-	68,039	65,301	2,738	4,886,869	4,731,178	155,691
	-	-	-	68,039	65,301	2,738	4,886,869	4,731,178	155,691
Revenues over (under) expenditures	-	-	-	(7,000)	(9,897)	(2,897)	(2,852,029)	(2,819,896)	32,133
Other financing sources (uses)									
Operating transfers in	-	-	-	7,000	7,652	652	2,852,029	2,819,896	(32,133)
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	7,000	7,652	652	2,852,029	2,819,896	(32,133)
	-	-	-	7,000	7,652	652	2,852,029	2,819,896	(32,133)
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	-	-	-	(2,245)	(2,245)	-	-	-
Fund balance at beginning of year	3,549	3,549	-	2,245	2,245	-	-	-	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	\$ 3,549	\$ 3,549	\$ -	\$ 2,245	\$ -	(\$ 2,245)	\$ -	\$ -	\$ -

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Veterans Trust (2940)			Economic Development Commission (2960)			County Future Fund (2961)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ 66,300	\$ 29,049	(\$ 37,251)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	-	-	-	-	-	-	-	-	-
Taxes	-	-	-	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>66,300</u>	<u>29,049</u>	<u>(37,251)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	2,000	504	1,496	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-
Welfare	66,300	34,301	31,999	-	-	-	-	-	-
Culture	-	-	-	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>66,300</u>	<u>34,301</u>	<u>31,999</u>	<u>2,000</u>	<u>504</u>	<u>1,496</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues over (under) expenditures	-	(5,252)	(5,252)	(2,000)	(504)	1,496	-	-	-
Other financing sources (uses)									
Operating transfers in	-	-	-	2,000	504	(1,496)	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>504</u>	<u>(1,496)</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	(5,252)	(5,252)	-	-	-	-	-	-
Fund balance at beginning of year	5,252	5,252	-	-	-	-	1,768	1,768	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	(1,768)	1,768
Fund balance at end of year	<u>\$ 5,252</u>	<u>\$ -</u>	<u>(\$ 5,252)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,768</u>	<u>\$ -</u>	<u>(\$ 1,768)</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Mental Health Buildings (2970)			Victim Restitution (2980)			Convention Center Debt (3100)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	25,000	6,900	(18,100)	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	30,000	25,367	(4,633)	1,500	1,369	(131)	24,861	23,284	(1,577)
Taxes	-	-	-	-	-	-	-	-	-
Rentals	167,554	117,503	(50,051)	-	-	-	-	-	-
Special assessments	-	-	-	-	-	-	-	-	-
Other	66,344	182,740	116,396	-	-	-	-	-	-
	<u>263,898</u>	<u>325,610</u>	<u>61,712</u>	<u>26,500</u>	<u>8,269</u>	<u>(18,231)</u>	<u>24,861</u>	<u>23,284</u>	<u>(1,577)</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	14,000	9,830	4,170	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	294,640	264,627	30,013	-	-	-	-	-	-
Welfare	-	-	-	-	-	-	-	-	-
Culture	-	-	-	-	-	-	700	632	68
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	-	-	-	-	-	-	250,000	250,000	-
Interest	-	-	-	-	-	-	42,000	42,000	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	116,395	(116,395)	-	-	-	-	-	-
	<u>294,640</u>	<u>381,022</u>	<u>(86,382)</u>	<u>14,000</u>	<u>9,830</u>	<u>4,170</u>	<u>292,700</u>	<u>292,632</u>	<u>68</u>
Revenues over (under) expenditures	(30,742)	(55,412)	(24,670)	12,500	(1,561)	(14,061)	(267,839)	(269,348)	(1,509)
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	132,586	131,181	(1,405)
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>132,586</u>	<u>131,181</u>	<u>(1,405)</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(30,742)	(55,412)	(24,670)	12,500	(1,561)	(14,061)	(135,253)	(138,167)	(2,914)
Fund balance at beginning of year	71,757	71,757	-	23,983	23,983	-	491,334	491,334	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 41,015</u>	<u>\$ 16,345</u>	<u>(\$ 24,670)</u>	<u>\$ 36,483</u>	<u>\$ 22,422</u>	<u>(\$ 14,061)</u>	<u>\$ 356,081</u>	<u>\$ 353,167</u>	<u>(\$ 2,914)</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

	Quality of Life (3110)/(3111)			Hall of Justice Debt (3130)			Psychiatric Facility Debt (3141)		
	Budget	Actual	Variance	Budget	Actual	Variance	Budget	Actual	Variance
Revenues									
Grants									
State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal	-	-	-	-	-	-	-	-	-
Federal pass-thru	-	-	-	-	-	-	-	-	-
Local units	-	-	-	-	-	-	-	-	-
Charges for services rendered	-	-	-	-	-	-	-	-	-
Contributions from private sources	-	-	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-
Investment income	6,000	45,686	39,686	-	-	-	5,000	4,218	(782)
Taxes	1,229,904	1,315,886	85,982	-	-	-	-	-	-
Rentals	-	-	-	-	-	-	266,934	271,152	4,218
Special assessments	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-
	<u>1,235,904</u>	<u>1,361,572</u>	<u>125,668</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,934</u>	<u>275,370</u>	<u>3,436</u>
Expenditures									
Current operations									
Judicial	-	-	-	-	-	-	-	-	-
General County government	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	405	546	(141)
Welfare	-	-	-	-	-	-	-	-	-
Culture	913	397	516	-	-	-	-	-	-
Recreation	-	-	-	-	-	-	-	-	-
Debt Services									
Principal	430,000	430,000	-	-	-	-	230,000	230,000	-
Interest	760,458	760,459	(1)	-	-	-	41,529	41,529	-
Other	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
	<u>1,191,371</u>	<u>1,190,856</u>	<u>515</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>271,934</u>	<u>272,075</u>	<u>(141)</u>
Revenues over (under) expenditures	44,533	170,716	126,183	-	-	-	-	3,295	3,295
Other financing sources (uses)									
Operating transfers in	-	-	-	-	-	-	-	-	-
Sale of Assets	-	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-	-
Operating transfers (out)	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	44,533	170,716	126,183	-	-	-	-	3,295	3,295
Fund balance at beginning of year	234,168	234,168	-	-	-	-	72,878	72,878	-
Equity transfer (to) from other funds	-	-	-	-	-	-	-	-	-
Fund balance at end of year	<u>\$ 278,701</u>	<u>\$ 404,884</u>	<u>\$ 126,183</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 72,878</u>	<u>\$ 76,173</u>	<u>\$ 3,295</u>

COUNTY OF MUSKEGON

Schedule of Revenues, Expenditures
and Changes in Fund Balance
Non-Major Governmental Funds
Budget and Actual
For the Year ended September 30, 2001

**Halmond Center Debt
(3142)/(3143)**

	<u>Budget</u>	<u>Actual</u>	<u>Variance</u>
Revenues			
Grants			
State	\$ -	\$ -	\$ -
Federal	-	-	-
Federal pass-thru	-	-	-
Local units	-	-	-
Charges for services rendered	-	-	-
Contributions from private sources	-	-	-
Fines and forfeitures	-	-	-
Investment income	7,000	6,396	(604)
Taxes	-	-	-
Rentals	173,990	181,430	7,440
Special assessments	-	-	-
Other	-	-	-
	<u>180,990</u>	<u>187,826</u>	<u>6,836</u>
Expenditures			
Current operations			
Judicial	-	-	-
General County government	-	-	-
Public safety	-	-	-
Health	1,260	1,367	(107)
Welfare	-	-	-
Culture	-	-	-
Recreation	-	-	-
Debt Services			
Principal	115,000	115,000	-
Interest	64,730	64,731	(1)
Other	-	-	-
Capital outlay	-	-	-
	<u>180,990</u>	<u>181,098</u>	<u>(108)</u>
Revenues over (under) expenditures	-	6,728	6,728
Other financing sources (uses)			
Operating transfers in	-	-	-
Sale of Assets	-	-	-
Bond Proceeds	-	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	-	6,728	6,728
Fund balance at beginning of year	94,597	94,597	-
Equity transfer (to) from other funds	-	-	-
Fund balance at end of year	<u>\$ 94,597</u>	<u>\$ 101,325</u>	<u>\$ 6,728</u>

NON-MAJOR PROPRIETARY 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.

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 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.

County of Muskegon

*Other Non-Major Proprietary Funds
Combining Statement of Net Assets*

September 30, 2001

ASSETS	Fairgrounds Operation (5083)	Fly Ash Program (5711)	Muskegon Area Transit System (5880)	Northside Water (5910)	Totals 2001
CURRENT ASSETS					
Cash and cash investments	\$ 865,091	\$ 2,160,512	\$ -	\$ 943,922	\$ 3,969,525
Accounts receivable	18,600	-	3,687	819,575	841,862
Intergovernmental receivable	-	196,282	625,756	-	822,038
Accrued interest receivable	8,927	49,706	483	12,854	71,970
Prepaid expenses	168,088	-	-	-	168,088
Inventories	-	516	-	-	516
Restricted assets	-	122,579	-	-	122,579
Total current assets	1,060,706	2,529,595	629,926	1,776,351	5,996,578
NONCURRENT ASSETS					
Property and Equipment - at cost					
In service					
Land	-	-	199,487	-	199,487
Land improvements	676,091	1,521	-	-	677,612
Buildings	1,857,953	213,369	1,578,091	-	3,649,413
Machinery and equipment	92,040	236,417	3,931,367	-	4,259,824
	2,626,084	451,307	5,708,945	-	8,786,336
Less accumulated depreciation	(748,763)	(223,750)	(2,787,848)	-	(3,760,361)
	1,877,321	227,557	2,921,097	-	5,025,975
Construction in progress	-	-	3,784,638	-	3,784,638
Total noncurrent assets	1,877,321	227,557	6,705,735	-	8,810,613
Total assets	\$ 2,938,027	\$ 2,757,152	\$ 7,335,661	\$ 1,776,351	\$ 14,807,191

County of Muskegon

*Other Non-Major Proprietary Funds
Combining Statement of Net Assets*

September 30, 2001

	Fairgrounds Operation (5083)	Fly Ash Program (5711)	Muskegon Area Transit System (5880)	Northside Water (5910)	Totals 2001
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	\$ 11,091	\$ 4,557	\$ 244,301	\$ 35,199	\$ 295,148
Advances payable	-	-	35,211	-	35,211
Accrued interest	38,458	-	-	-	38,458
Accrued liabilities	53	7,071	125,269	1,056	133,449
Due to other funds	-	-	-	-	-
Current portion of long term debt	180,000	-	-	-	180,000
Total current liabilities	229,602	11,628	404,781	36,255	682,266
NONCURRENT LIABILITIES					
Due to other funds	-	-	2,451,536	-	2,451,536
Long term debt	1,340,000	-	-	-	1,340,000
Total noncurrent liabilities	1,340,000	-	2,451,536	-	3,791,536
DEFERRED REVENUE	-	196,282	-	-	196,282
TOTAL LIABILITIES	1,569,602	207,910	2,856,317	36,255	4,670,084
NET ASSETS					
Invested in Capital Assets, Net of Related Debt	357,321	227,557	4,254,199	-	4,839,077
Unreserved	1,011,104	2,321,685	225,145	1,740,096	5,298,030
TOTAL NET ASSETS	\$ 1,368,425	\$ 2,549,242	\$ 4,479,344	\$ 1,740,096	\$ 10,137,107

County of Muskegon

Other Non-Major Proprietary Funds

Statement of Revenues, Expenses and Changes in Fund Net Assets

For the the Year ending September 30, 2001

	Fairgrounds Operation (5083)	Fly Ash Program (5711)	Muskegon Area Transit System (5880)	Northside Water (5910)	Totals 2001
Operating revenues					
Charges for services	\$ 137,950	\$ 473,133	\$ 285,501	\$ 642,047	\$ 1,538,631
Operating expenses					
Salaries and fringe benefits	7,291	147,738	1,175,011	41,642	1,371,682
Supplies and other operating expenses	80,176	12,976	994,478	346,706	1,434,336
Depreciation and amortization	65,837	22,205	393,922	-	481,964
	<u>153,304</u>	<u>182,919</u>	<u>2,563,411</u>	<u>388,348</u>	<u>3,287,982</u>
Operating income (loss)	(15,354)	290,214	(2,277,910)	253,699	(1,749,351)
Non-Operating revenues (expenses)					
Operating subsidies	-	-	1,979,126	-	1,979,126
Interest income	34,388	205,264	998	102,877	343,527
Interest expense	(117,974)	-	-	-	(117,974)
Other (net)	15,486	6,797	1,316	8,200	31,799
	<u>(68,100)</u>	<u>212,061</u>	<u>1,981,440</u>	<u>111,077</u>	<u>2,236,478</u>
Net income (loss) before other transfers	<u>(83,454)</u>	<u>502,275</u>	<u>(296,470)</u>	<u>364,776</u>	<u>487,127</u>
Other transfers					
Capital contributions	-	-	812,086	-	812,086
Operating transfers in	263,454	-	-	-	263,454
Operating transfers (out)	-	-	-	(69,000)	(69,000)
	<u>263,454</u>	<u>-</u>	<u>812,086</u>	<u>(69,000)</u>	<u>1,006,540</u>
NET INCOME (LOSS)	180,000	502,275	515,616	295,776	1,493,667
Net Assets at beginning of year	<u>1,188,425</u>	<u>2,046,967</u>	<u>3,963,728</u>	<u>1,444,320</u>	<u>8,643,440</u>
Net Assets at end of year	<u>\$ 1,368,425</u>	<u>\$ 2,549,242</u>	<u>\$ 4,479,344</u>	<u>\$ 1,740,096</u>	<u>\$ 10,137,107</u>

County of Muskegon

Other Non-Major Proprietary Funds

COMBINING STATEMENT OF CASH FLOWS

For the Year ending September 30, 2001

	Fairgrounds Operations (5083)	Fly Ash Program (5711)	Muskegon Area Transit System (5880)	Northside Water (5910)	Totals 2001
CASH FLOW FROM OPERATING ACTIVITIES					
Cash Received from Customers/Other Funds	\$ 147,870	\$ 501,083	\$ 2,733,350	\$ 473,394	\$ 3,855,697
Cash Payments to Suppliers of Goods and Services	(50,789)	(1,735,521)	(1,041,195)	(344,100)	(3,171,605)
Cash Payments to Employees for Services	(11,233)	(150,808)	(1,146,373)	(41,403)	(1,349,817)
Net cash provided by (used for) Operating Activities	<u>85,848</u>	<u>(1,385,246)</u>	<u>545,782</u>	<u>87,891</u>	<u>(665,725)</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Operating Subsidies from Grants	-	-	1,959,623	-	1,959,623
Operating transfers to other funds	-	-	-	(69,000)	(69,000)
Operating transfers from other funds	263,454	-	-	-	263,454
Other receipts (payments)	15,486	6,797	1,316	8,200	31,799
Advances from (to) other funds	-	-	(63,676)	-	(63,676)
Net cash provided by (used for) noncapital financing activities	<u>278,940</u>	<u>6,797</u>	<u>1,897,263</u>	<u>(60,800)</u>	<u>2,122,200</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal payments on long term debt	(180,000)	-	-	-	(180,000)
Interest payments on long term debt	(122,324)	-	-	-	(122,324)
Purchase of fixed assets	-	(28,344)	(246,310)	-	(274,654)
Construction in progress	-	-	(3,210,987)	-	(3,210,987)
Capital contributions and grants	-	-	812,086	-	812,086
Net cash provided by (used for) capital and related financing activities	<u>(302,324)</u>	<u>(28,344)</u>	<u>(2,645,211)</u>	<u>-</u>	<u>(2,975,879)</u>
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	32,882	217,102	4,257	102,151	356,392
Net cash provided by investing activities	<u>32,882</u>	<u>217,102</u>	<u>4,257</u>	<u>102,151</u>	<u>356,392</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
	95,346	(1,189,691)	(197,909)	129,242	(1,163,012)
Cash and cash equivalents, September 30, 2000	<u>769,745</u>	<u>3,350,203</u>	<u>197,909</u>	<u>814,680</u>	<u>5,132,537</u>
Cash and cash equivalents, September 30, 2001	<u>\$ 865,091</u>	<u>\$ 2,160,512</u>	<u>\$ -</u>	<u>\$ 943,922</u>	<u>\$ 3,969,525</u>

County of Muskegon

Other Non-Major Proprietary Funds

COMBINING STATEMENT OF CASH FLOWS - CONTINUED

For the Year ending September 30, 2001

	Fairgrounds Operations (5083)	Fly Ash Program (5711)	Muskegon Area Transit System (5880)	Northside Water (5910)	<u>Totals</u> 2001
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	<u>(\$ 15,354)</u>	<u>\$ 290,214</u>	<u>(\$ 2,277,910)</u>	<u>\$ 253,699</u>	<u>(\$ 1,749,351)</u>
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	65,837	22,205	393,922	-	481,964
Changes in Assets and Liabilities:					
(Increase) decrease in accounts receivable	9,920	27,950	(3,687)	(168,653)	(134,470)
Decrease in intergovernmental receivable	-	197,116	-	-	197,116
Increase (decrease) in deferred revenue	-	(197,116)	-	-	(197,116)
Increase (decrease) in accounts payable	9,803	1,714	(46,717)	2,606	(32,594)
(Increase) decrease in prepaid expenses	19,584	-	-	-	19,584
(Increase) decrease in restricted assets	-	(122,579)	-	-	(122,579)
Increase (decrease) in closure costs	-	(1,601,680)	-	-	(1,601,680)
Increase in due to other funds	-	-	2,451,536	-	2,451,536
Increase (decrease) in accruals	<u>(3,942)</u>	<u>(3,070)</u>	<u>28,638</u>	<u>239</u>	<u>21,865</u>
Total Adjustments	<u>101,202</u>	<u>(1,675,460)</u>	<u>2,823,692</u>	<u>(165,808)</u>	<u>1,083,626</u>
Net cash provided by (used for) operations	<u>\$ 85,848</u>	<u>(\$ 1,385,246)</u>	<u>\$ 545,782</u>	<u>\$ 87,891</u>	<u>(\$ 665,725)</u>

INTERNAL SERVICE FUNDS

Delinquent Tax Revolving Funds (6197, 6198, 6199, 6200)--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, health insurance, dental insurance and collision on auto fleet insurance.

CMH ISF 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, 2001

ASSETS	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	2000 Delinquent Tax Revolving (6200)	Central Stores (6330)
CURRENT ASSETS					
Cash and cash equivalents	\$ -	\$ 4,555,807	\$ 2,957,169	\$ 3,701,018	\$ 265,811
Accounts receivable	-	-	12,617	-	2,014
Accrued interest receivable	-	79,592	50,767	14,419	2,676
Current portion of delinquent taxes receivable	-	735,092	515,913	2,565,254	-
Current portion of interest and penalties receivable on delinquent taxes	-	343,043	197,766	282,178	-
Prepaid expenses	-	-	-	-	-
Total current assets	-	5,713,534	3,734,232	6,562,869	270,501
NONCURRENT ASSETS					
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	-	245,031	630,559	3,135,309	-
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	65,922	344,884	-
TOTAL ASSETS	\$ -	\$ 5,958,565	\$ 4,430,713	\$ 10,043,062	\$ 270,501

County of Muskegon

*Internal Service Funds
Combining Balance Sheet*

September 30, 2001

LIABILITIES AND NET ASSETS	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	2000 Delinquent Tax Revolving (6200)	Central Stores (6330)
CURRENT LIABILITIES					
Accounts payable	\$ -	\$ 364,280	\$ -	\$ -	\$ 5,817
Accrued liabilities	-	30,000	80,708	145,167	-
Current portion of tax anticipation notes payable	-	1,500,000	3,250,000	6,500,000	-
Total current liabilities	<u>-</u>	<u>1,894,280</u>	<u>3,330,708</u>	<u>6,645,167</u>	<u>5,817</u>
NONCURRENT LIABILITIES					
Tax anticipation notes payable	-	-	-	2,500,000	-
Land Contract Payable	-	-	-	-	-
Long-term advances from other funds	-	-	-	-	30,000
Total noncurrent liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,500,000</u>	<u>30,000</u>
TOTAL LIABILITIES	<u>-</u>	<u>1,894,280</u>	<u>3,330,708</u>	<u>9,145,167</u>	<u>35,817</u>
NET ASSETS					
Invested in capital assets - net of related debt	-	-	-	-	-
Unreserved	-	4,064,285	1,100,005	897,895	234,684
TOTAL NET ASSETS	<u>\$ -</u>	<u>\$ 4,064,285</u>	<u>\$ 1,100,005</u>	<u>\$ 897,895</u>	<u>\$ 234,684</u>

County of Muskegon

*Internal Service Funds
Combining Balance Sheet*

September 30, 2001

ASSETS	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 2001
CURRENT ASSETS					
Cash and cash equivalents	\$ 67,923	\$ 713,862	\$ 7,222,044	\$ 2,321,802	\$ 21,805,436
Accounts receivable	-	57	2,637	-	17,325
Accrued interest receivable	-	10,482	109,637	34,147	301,720
Current portion of delinquent taxes receivable	-	-	-	-	3,816,259
Current portion of interest and penalties receivable on delinquent taxes	-	-	-	-	822,987
Prepaid expenses	-	-	-	-	-
Total current assets	<u>67,923</u>	<u>724,401</u>	<u>7,334,318</u>	<u>2,355,949</u>	<u>26,763,727</u>
NONCURRENT ASSETS					
Long-term note receivable	-	-	200,000	-	200,000
Long-term advance to other funds	-	-	1,423,019	-	1,423,019
Property and Equipment - at cost					
Land	-	444,908	-	-	444,908
Buildings	-	1,573,011	-	-	1,573,011
Machinery and equipment	-	6,609,438	-	-	6,609,438
Less accumulated depreciation	-	(4,515,163)	-	-	(4,515,163)
	-	4,112,194	-	-	4,112,194
DELINQUENT TAXES RECEIVABLE	-	-	-	-	4,010,899
INTEREST AND PENALTIES RECEIVABLE ON DELINQUENT TAXES	-	-	-	-	410,806
TOTAL ASSETS	<u>\$ 67,923</u>	<u>\$ 4,836,595</u>	<u>\$ 8,957,337</u>	<u>\$ 2,355,949</u>	<u>\$ 36,920,645</u>

County of Muskegon

*Internal Service Funds
Combining Balance Sheet*

September 30, 2001

LIABILITIES AND NET ASSETS	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 2001
CURRENT LIABILITIES					
Accounts payable	\$ 63,298	\$ 67,984	\$ 63,732	\$ -	\$ 565,111
Accrued liabilities	4,625	-	3,690,157	-	3,950,657
Current portion of tax anticipation notes payable	-	-	-	-	11,250,000
Total current liabilities	<u>67,923</u>	<u>67,984</u>	<u>3,753,889</u>	<u>-</u>	<u>15,765,768</u>
NONCURRENT LIABILITIES					
Tax anticipation notes payable	-	-	-	-	2,500,000
Land Contract Payable	-	212,959	-	-	212,959
Long-term advances from other funds	-	758,627	-	-	788,627
Total noncurrent liabilities	<u>-</u>	<u>971,586</u>	<u>-</u>	<u>-</u>	<u>3,501,586</u>
TOTAL LIABILITIES	<u>67,923</u>	<u>1,039,570</u>	<u>3,753,889</u>	<u>-</u>	<u>19,267,354</u>
NET ASSETS					
Invested in capital assets - net of related debt	-	3,797,025	-	-	3,797,025
Unreserved	-	-	5,203,448	2,355,949	13,856,266
TOTAL NET ASSETS	<u>\$ -</u>	<u>\$ 3,797,025</u>	<u>\$ 5,203,448</u>	<u>\$ 2,355,949</u>	<u>\$ 17,653,291</u>

County of Muskegon

Internal Service Funds

*Combining Statement of Revenues, Expenses
and Changes in fund Net Assets*

September 30, 2001

	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	2000 Delinquent Tax Revolving (6200)	Central Stores (6330)
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ 198,144	\$ 492,648	\$ 1,028,131	\$ -
Intergovernmental revenues	-	-	-	-	-
Other	-	-	-	-	476,375
	<u>-</u>	<u>198,144</u>	<u>492,648</u>	<u>1,028,131</u>	<u>476,375</u>
Operating expenses					
Salaries and fringes	-	-	-	-	9,430
Supplies and other operating expenses	-	966	1,283	18,168	441,697
Insurance benefits and claims	-	-	-	-	-
Insurance premiums	-	-	-	-	-
Interest expense	-	186,633	427,375	145,167	-
Depreciation	-	-	-	-	-
	<u>-</u>	<u>187,599</u>	<u>428,658</u>	<u>163,335</u>	<u>451,127</u>
Operating income (loss)	-	10,545	63,990	864,796	25,248
Non-Operating revenues (expenses)					
Investment income	-	246,094	199,983	33,099	9,446
Net Income (loss) before operating transfers	-	256,639	263,973	897,895	34,694
Operating transfers (out)	-	(639,070)	-	-	-
	<u>-</u>	<u>(639,070)</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME (LOSS)	-	(382,431)	263,973	897,895	34,694
Net Assets at beginning of year	3,280,604	1,166,112	836,032	-	199,990
Equity transfer (to) from other funds	(3,280,604)	3,280,604	-	-	-
Net Assets at end of year	<u>\$ -</u>	<u>\$ 4,064,285</u>	<u>\$ 1,100,005</u>	<u>\$ 897,895</u>	<u>\$ 234,684</u>

County of Muskegon

Internal Service Funds

*Combining Statement of Revenues, Expenses
and Changes in fund Net Assets*

September 30, 2001

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Totals 2001
Operating revenues					
Interest and penalties on delinquent taxes	\$ -	\$ -	\$ -	\$ -	\$ 1,718,923
Intergovernmental revenues	734,021	1,002,210	7,904,568	-	9,640,799
Other	-	666,001	958,971	-	2,101,347
	<u>734,021</u>	<u>1,668,211</u>	<u>8,863,539</u>	<u>-</u>	<u>13,461,069</u>
Operating expenses					
Salaries and fringes	202,269	23	1,116,269	-	1,327,991
Supplies and other operating expenses	531,752	702,900	164,192	-	1,860,958
Insurance benefits and claims	-	-	1,730,847	-	1,730,847
Insurance premiums	-	-	6,305,820	-	6,305,820
Interest expense	-	29,351	-	-	788,526
Depreciation	-	795,861	-	-	795,861
	<u>734,021</u>	<u>1,528,135</u>	<u>9,317,128</u>	<u>-</u>	<u>12,810,003</u>
Operating income (loss)	-	140,076	(453,589)	-	651,066
Non-Operating revenues (expenses)					
Investment income	-	39,360	417,736	123,434	1,069,152
Net Income (loss) before operating transfers	-	179,436	(35,853)	123,434	1,720,218
Operating transfers (out)	-	(42,031)	-	-	(681,101)
	<u>-</u>	<u>(42,031)</u>	<u>-</u>	<u>-</u>	<u>(681,101)</u>
NET INCOME (LOSS)	-	137,405	(35,853)	123,434	1,039,117
Net Assets at beginning of year	-	3,659,620	5,239,301	2,232,515	16,614,174
Equity transfer (to) from other funds	-	-	-	-	-
Net Assets at end of year	<u>\$ -</u>	<u>\$ 3,797,025</u>	<u>\$ 5,203,448</u>	<u>\$ 2,355,949</u>	<u>\$ 17,653,291</u>

County of Muskegon

Governmental Activities Internal Service Funds
Statement of Cash Flows
For the Year ending September 30, 2001

	1997	1998	1999	2000	Central
	Delinquent	Delinquent	Delinquent	Delinquent	Stores
	Tax	Tax	Tax	Tax	
	Revolving	Revolving	Revolving	Revolving	
	(6197)	(6198)	(6199)	(6200)	(6330)
CASH FLOW FROM OPERATING ACTIVITIES					
Cash Received from Customers/Other Funds	\$ -	\$ 562,424	\$ 480,031	\$ 1,028,131	\$ 477,370
Cash Payments to Suppliers of Goods and Services	-	(966)	(1,283)	(18,168)	(436,785)
Interest paid	(36,600)	(255,174)	(574,375)	-	-
Cash Payments to Employees for Services	-	-	-	-	(10,613)
Net cash provided by (used for) Operating Activities	<u>(36,600)</u>	<u>306,284</u>	<u>(95,627)</u>	<u>1,009,963</u>	<u>29,972</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Tax collections	922,107	2,093,982	4,820,508	4,906,423	-
Delinquent tax payments to municipalities	-	-	-	(11,234,048)	-
Note payments	(1,800,000)	(3,500,000)	(6,000,000)	-	-
Note proceeds	-	-	-	9,000,000	-
Advances to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
Operating transfers out	-	-	-	-	-
Equity transfers to other funds	(3,280,604)	(639,070)	-	-	-
Equity transfers from other funds	-	3,280,604	-	-	-
Net cash provided by (used for) noncapital financing activities	<u>(4,158,497)</u>	<u>1,235,516</u>	<u>(1,179,492)</u>	<u>2,672,375</u>	<u>-</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal payments on long term debt	-	-	-	-	-
Sales of Assets	-	-	-	-	-
Purchase of fixed assets	-	-	-	-	-
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	90,127	211,797	179,007	18,680	10,112
Net cash provided by investing activities	<u>90,127</u>	<u>211,797</u>	<u>179,007</u>	<u>18,680</u>	<u>10,112</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS					
	<u>(4,104,970)</u>	<u>1,753,597</u>	<u>(1,096,112)</u>	<u>3,701,018</u>	<u>40,084</u>
Cash and cash equivalents, September 30, 2000	<u>4,104,970</u>	<u>2,802,210</u>	<u>4,053,281</u>	<u>-</u>	<u>225,727</u>
Cash and cash equivalents, September 30, 2001	<u>\$ -</u>	<u>\$ 4,555,807</u>	<u>\$ 2,957,169</u>	<u>\$ 3,701,018</u>	<u>\$ 265,811</u>

This Statement covers more than one page.

County of Muskegon

Governmental Activities Internal Service Funds
Statement of Cash Flows - continued
For the Year ending September 30, 2001

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Total 2001
CASH FLOW FROM OPERATING ACTIVITIES					
Cash Received from Customers/Other Funds	\$ 734,021	\$ 1,628,831	\$ 8,865,010	\$ -	\$ 13,775,818
Cash Payments to Suppliers of Goods and Services	(518,727)	(670,864)	(7,855,613)	-	(9,502,406)
Interest paid	-	-	-	-	(866,149)
Cash Payments to Employees for Services	(199,934)	(23)	(1,116,269)	-	(1,326,839)
Net cash provided by (used for) Operating Activities	<u>15,360</u>	<u>957,944</u>	<u>(106,872)</u>	<u>-</u>	<u>2,080,424</u>
CASH FLOW FROM NONCAPITAL FINANCING ACTIVITIES					
Tax collections	-	-	-	-	12,743,020
Delinquent tax payments to municipalities	-	-	-	-	(11,234,048)
Note payments	-	-	-	-	(11,300,000)
Note proceeds	-	-	-	-	9,000,000
Advances to other funds	-	-	17,894	-	17,894
Advances from other funds	-	(25,901)	-	-	(25,901)
Operating transfers out	-	(42,031)	-	-	(42,031)
Equity transfers to other funds	-	-	-	-	(3,919,674)
Equity transfers from other funds	-	-	-	-	3,280,604
Net cash provided by (used for) noncapital financing activities	<u>-</u>	<u>(67,932)</u>	<u>17,894</u>	<u>-</u>	<u>(1,480,136)</u>
CASH FLOW FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Principal payments on long term debt	-	(17,058)	-	-	(17,058)
Sales of Assets	-	40,585	-	-	40,585
Purchase of fixed assets	-	(1,164,142)	-	-	(1,164,142)
Net cash provided by (used for) capital and related financing activities	<u>-</u>	<u>(1,140,615)</u>	<u>-</u>	<u>-</u>	<u>(1,140,615)</u>
CASH FLOW FROM INVESTING ACTIVITIES					
Interest received from investment pool	-	42,767	427,351	126,032	1,105,873
Net cash provided by investing activities	<u>-</u>	<u>42,767</u>	<u>427,351</u>	<u>126,032</u>	<u>1,105,873</u>
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	15,360	(207,836)	338,373	126,032	565,546
Cash and cash equivalents, September 30, 2000	<u>52,563</u>	<u>921,698</u>	<u>6,883,671</u>	<u>2,195,770</u>	<u>21,239,890</u>
Cash and cash equivalents, September 30, 2001	<u>\$ 67,923</u>	<u>\$ 713,862</u>	<u>\$ 7,222,044</u>	<u>\$ 2,321,802</u>	<u>\$ 21,805,436</u>

This Statement covers more than one page.

County of Muskegon

*Governmental Activities Internal Service Funds
Statement of Cash Flows
For the Year ending September 30, 2001*

	1997 Delinquent Tax Revolving (6197)	1998 Delinquent Tax Revolving (6198)	1999 Delinquent Tax Revolving (6199)	2000 Delinquent Tax Revolving (6200)	Central Stores (6330)
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ 10,545	\$ 63,990	\$ 864,796	\$ 25,248
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	-	-	-	-
Loss (Gain) on sale of fixed assets	-	-	-	-	-
Changes in Assets and Liabilities:					
(Increase) decrease in accounts receivable	-	-	(12,617)	-	995
(Increase) decrease in prepaid items	-	-	-	-	-
Increase (decrease) in accounts payable	-	364,280	-	-	4,912
Increase (decrease) in accrued liabilities	(36,600)	(68,541)	(147,000)	145,167	(1,183)
Total Adjustments	(36,600)	295,739	(159,617)	145,167	4,724
Net cash provided by (used for) operations	(\$ 36,600)	\$ 306,284	(\$ 95,627)	\$ 1,009,963	\$ 29,972

This Statement covers more than one page.

County of Muskegon

*Governmental Activities Internal Service Funds
Statement of Cash Flows - continued
For the Year ending September 30, 2001*

	County South Campus (6340)	Equipment Revolving (6660)	Insurance (6770)	CMH ISF Risk (6772)	Total 2001
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES					
Operating income (loss)	\$ -	\$ 140,076	(\$ 453,589)	\$ -	\$ 651,066
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:					
Depreciation expense	-	795,861	-	-	795,861
Loss (Gain) on sale of fixed assets	-	(39,335)	-	-	(39,335)
Changes in Assets and Liabilities:					
(Increase) decrease in accounts receivable	-	(45)	1,471	-	(10,196)
(Increase) decrease in prepaid items	-	-	48,546	-	48,546
Increase (decrease) in accounts payable	13,025	61,387	(186,125)	-	257,479
Increase (decrease) in accrued liabilities	2,335	-	482,825	-	377,003
Total Adjustments	<u>15,360</u>	<u>817,868</u>	<u>346,717</u>	<u>-</u>	<u>1,429,358</u>
Net cash provided by (used for) operations	<u>\$ 15,360</u>	<u>\$ 957,944</u>	<u>(\$ 106,872)</u>	<u>\$ -</u>	<u>\$ 2,080,424</u>

This Statement covers more than one page.

AGENCY FUNDS

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.

Library Penal Fines (7210)--to account for monies received from District Court fines, in accordance with state statute (Section 4851 of Act 236 of the Public Acts of 1961), which are allocated annually for operations of the county's libraries.

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

Labor Management Program (7910)--to account for monies received from various employers who provide funding for this program, the purpose of which is to improve productivity and the quality of work life by assisting in the establishment of good labor-management relationships.

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

Orchard View (7982)--to account for monies received from the state for employment of economically disadvantaged youths.

County of Muskegon

Agency Funds
COMBINING BALANCE SHEET
 September 30, 2001

	Agency Funds						
	Agency (7010)	Library Penal Fines (7210)	Central Dispatch (7708)	Labor Management Program (7910)	Muskegon Veterans Affairs (7940)	Orchard View (7982)	Total 2001
ASSETS							
Cash and cash investments	\$ 2,116,995	\$ 170,369	\$ 106,062	\$ 58,096	\$ 2,824	\$ 25,825	\$ 2,480,171
Accounts receivable	524,687	-	12,886	-	-	-	537,573
Intergovernmental receivable	-	-	-	-	-	-	-
Accrued interest receivable	-	6,291	609	841	476	408	8,625
	<u>\$ 2,641,682</u>	<u>\$ 176,660</u>	<u>\$ 119,557</u>	<u>\$ 58,937</u>	<u>\$ 3,300</u>	<u>\$ 26,233</u>	<u>\$ 3,026,369</u>
LIABILITIES							
Accounts payable	\$ 1,278,274	\$ -	\$ 27,844	\$ -	\$ 3,300	\$ -	\$ 1,309,418
Intergovernmental payable	504,090	-	-	-	-	-	504,090
Undistributed current and delinquent taxes	165,775	-	-	-	-	-	165,775
Trust deposits	387,173	-	-	-	-	-	387,173
Accrued liabilities	-	-	25,595	-	-	-	25,595
Unallocated receipts	286,558	176,660	66,118	58,937	-	26,233	614,506
Fines and Fees due to local municipalities and libraries	19,812	-	-	-	-	-	19,812
	<u>\$ 2,641,682</u>	<u>\$ 176,660</u>	<u>\$ 119,557</u>	<u>\$ 58,937</u>	<u>\$ 3,300</u>	<u>\$ 26,233</u>	<u>\$ 3,026,369</u>

County of Muskegon

Agency Funds
COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES
For the Year ended September 30, 2001

	Balance Oct. 1, 2000	Additions	Deductions	Balance Sept. 30, 2001
Trust and Agency (7010)				
ASSETS				
Cash and cash investments	\$ 2,014,794	\$ 79,696,274	\$ 79,594,073	\$ 2,116,995
Accounts receivable	580,417	514,324	570,054	524,687
	<u>\$ 2,595,211</u>	<u>\$ 80,210,598</u>	<u>\$ 80,164,127</u>	<u>\$ 2,641,682</u>
LIABILITIES				
Accounts payable	\$ 805	\$ 47,760,928	\$ 46,483,459	\$ 1,278,274
Intergovernmental payable	530,654	6,474,833	6,501,397	504,090
Undistributed current and delinquent taxes	928,322	50,617,287	51,379,834	165,775
Fines and fees due to local municipalities and libraries	24,768	326,120	331,076	19,812
Trust deposits	422,746	10,186,397	10,221,970	387,173
Unallocated receipts	687,916	18,872,940	19,274,298	286,558
	<u>\$ 2,595,211</u>	<u>\$ 134,238,505</u>	<u>\$ 134,192,034</u>	<u>\$ 2,641,682</u>
Library Penal Fines (7210)				
ASSETS				
Cash and cash investments	\$ 212,139	\$ 651,943	\$ 693,713	\$ 170,369
Accrued interest receivable	7,732	22,770	24,211	6,291
	<u>\$ 219,871</u>	<u>\$ 674,713</u>	<u>\$ 717,924</u>	<u>\$ 176,660</u>
LIABILITIES				
Unallocated receipts	\$ 219,871	\$ 873,814	\$ 917,025	\$ 176,660
	<u>\$ 219,871</u>	<u>\$ 873,814</u>	<u>\$ 917,025</u>	<u>\$ 176,660</u>

Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - Continued

For the Year ended September 30, 2001

	Balance Sept. 30, 2001	Additions	Deductions	Balance Sept. 30, 2001
Central Dispatch (7708)				
ASSETS				
Cash and cash investments	\$ -	\$ 3,593,353	\$ 3,487,291	\$ 106,062
Accounts receivable	115,551	1,094,920	1,197,585	12,886
Accrued interest receivable	255	1,445	1,091	609
	<u>\$ 115,806</u>	<u>\$ 4,689,718</u>	<u>\$ 4,685,967</u>	<u>\$ 119,557</u>
LIABILITIES				
Accounts payable	\$ 12,509	\$ 1,043,077	\$ 1,027,742	\$ 27,844
Accrued liabilities	17,850	25,595	17,850	25,595
Due to other funds	12,480	-	12,480	-
Unallocated receipts	72,967	87,788	94,637	66,118
	<u>\$ 115,806</u>	<u>\$ 1,156,460</u>	<u>\$ 1,152,709</u>	<u>\$ 119,557</u>
Labor Management Program (7910)				
ASSETS				
Cash and cash investments	\$ 55,672	\$ 83,002	\$ 80,578	\$ 58,096
Accrued interest receivable	900	3,041	3,100	841
	<u>\$ 56,572</u>	<u>\$ 86,043</u>	<u>\$ 83,678</u>	<u>\$ 58,937</u>
LIABILITIES				
Accounts payable	\$ -	\$ 52,606	\$ 52,606	\$ -
Accrued liabilities	445	-	445	-
Unallocated receipts	56,127	2,810	-	58,937
	<u>\$ 56,572</u>	<u>\$ 55,416</u>	<u>\$ 53,051</u>	<u>\$ 58,937</u>
Muskegon Veterans Affairs (7940)				
ASSETS				
Cash and cash investments	\$ 9,585	\$ 246,166	\$ 252,927	\$ 2,824
Accrued interest receivable	4	1,554	1,082	476
	<u>\$ 9,589</u>	<u>\$ 247,720</u>	<u>\$ 254,009</u>	<u>\$ 3,300</u>
LIABILITIES				
Accounts payable	\$ 9,589	\$ 190,207	\$ 196,496	\$ 3,300
Orchard View (7982)				
ASSETS				
Cash and cash investments	\$ 27,256	\$ 14,537	\$ 15,968	\$ 25,825
Accrued interest receivable	459	1,471	1,522	408
	<u>\$ 27,715</u>	<u>\$ 16,008</u>	<u>\$ 17,490</u>	<u>\$ 26,233</u>
LIABILITIES				
Accrued liabilities	\$ 176	\$ -	\$ 176	\$ -
Unallocated receipts	27,539	-	1,306	26,233
	<u>\$ 27,715</u>	<u>\$ -</u>	<u>\$ 1,482</u>	<u>\$ 26,233</u>

County of Muskegon

Agency Funds

COMBINING STATEMENTS OF CHANGES IN ASSETS AND LIABILITIES - Continued

For the Year ended September 30, 2001

	<u>Balance Oct. 1, 2000</u>	<u>Additions</u>	<u>Deductions</u>	<u>Balance Sept. 30, 2001</u>
TOTALS - All Agency Funds				
ASSETS				
Cash and cash investments	\$ 2,319,446	\$ 84,285,275	\$ 84,124,550	\$ 2,480,171
Accounts receivable	695,968	1,609,244	1,767,639	537,573
Accrued interest receivable	9,350	30,281	31,006	8,625
	<u>\$ 3,024,764</u>	<u>\$ 85,924,800</u>	<u>\$ 85,923,195</u>	<u>\$ 3,026,369</u>
LIABILITIES				
Accounts payable	\$ 22,903	\$ 49,046,818	\$ 47,760,303	\$ 1,309,418
Accrued liabilities	18,471	25,595	18,471	25,595
Due to other funds	12,480	-	12,480	-
Undistributed current and delinquent taxes	928,322	50,617,287	51,379,834	165,775
Intergovernmental payable	530,654	6,474,833	6,501,397	504,090
Fines and fees due to local municipalities and libraries	24,768	326,120	331,076	19,812
Trust deposits	422,746	10,186,397	10,221,970	387,173
Unallocated receipts	1,064,420	19,837,352	20,287,266	614,506
	<u>\$ 3,024,764</u>	<u>\$ 136,514,402</u>	<u>\$ 136,512,797</u>	<u>\$ 3,026,369</u>

County of Muskegon

GENERAL FUND EXPENDITURES AND OTHER USES BY FUNCTION*
Ten years ended September 30, 2001
(Unaudited)

<u>Year Ended</u>	<u>Legislative</u>	<u>Judicial</u>	<u>General Governmental</u>	<u>Public Safety</u>	<u>Health</u>	<u>Welfare</u>	<u>Cultural</u>	<u>Recreation</u>	<u>Other</u>	<u>Total</u>
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
2001	329,852	5,208,362	11,540,580	8,781,463	5,680,091	-	791,535	40,000	800,340	33,172,223

*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, 2001

(Unaudited)

Year Ended	Taxes	Licenses and permits	Inter- governmental revenue	Charge for Services	Fines and Forfeitures	Use of money and property	Reimbursements	Total	Residual equity transfer
1992	\$12,501,963	\$10,724	\$2,947,868	\$3,508,247	\$425,001	\$705,995	\$157,644	\$20,257,442	\$332,764
1993	12,748,696	10,086	2,972,543	3,692,538	431,651	540,837	196,584	20,592,935	902,675
1994	13,192,467	9,914	3,438,452	4,397,498	570,176	631,114	327,040	22,566,661	687,818
1995	13,626,994	10,711	3,773,133	4,709,219	725,415	1,101,745	484,821	24,432,038	613,000
1996	14,138,772	9,883	3,898,735	4,947,125	712,541	1,464,549	544,403	25,716,008	1,358,000
1997	14,870,875	9,010	5,304,708	5,159,365	760,106	996,431	353,912	27,454,407	6,604
1998*	15,629,285	6,471	3,302,005	4,580,981	566,890	822,107	247,035	25,154,774	672,054
1999	16,540,187	7,984	5,000,396	6,229,764	824,026	931,410	405,404	29,939,171	1,351,116
2000	17,452,197	14,405	5,625,556	7,194,265	868,407	1,033,331	626,581	32,814,742	-
2001	18,398,271	18,532	5,613,337	7,332,026	804,708	1,246,521	713,468	34,126,863	-

*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, 2001
(Unaudited)

<u>Year Ended</u>	<u>Taxable Value</u>	<u>Adjustments**</u>	<u>Adjusted Taxable value</u>	<u>County operating millage</u>	<u>Total tax levy</u>	<u>Current tax collections</u>	<u>Percent of levy collected</u>
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	2,235,210,935	(38,048,470)	2,197,162,465	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	(93,762,471)	2,875,624,606	5.7966	16,668,846	14,820,682	88.91
2001	3,244,251,018	N/A	3,244,251,018	5.7490	18,651,199	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.

**2000 Adjustments:

Board of Review \$ (824,986)
 Tax Tribunal (369,282)
 Captured Value (92,568,203)

***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, 2001
(Unaudited)

<u>Year Ended</u>	<u>Cities and Villages</u>	<u>Intermediate and Special Education School Districts</u>	<u>County, Veterans, Quality of Life and Museum</u>	<u>Townships and Community College</u>	<u>Authorities and Districts</u>	<u>Total</u>
TAX RATES						
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
2001	5.71	22.47	6.58	3.94	.73	39.43
TAX LEVIES						
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
2001	18,530,653	72,895,046	21,346,870	12,775,920	2,354,683	127,903,172

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.

(Source: Apportionment Report)

County of Muskegon

ASSESSED AND EQUALIZED VALUE OF TAXABLE PROPERTY Ten years ended September 30, 2001 (Unaudited)

<u>Year Ended</u>	<u>Real Property</u>		<u>Personal property Assessed and equalized</u>	<u>Total* equalized value</u>
	<u>Assessed</u>	<u>Equalized</u>		
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	2,076,999,123
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
2001	3,496,502,024	3,496,502,024	400,008,060	3,896,510,084

*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, 2001

(Unaudited)

<u>Year Ended</u>	<u>New commercial construction value</u>	<u>New residential construction value</u>	<u>True cash property value</u>
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	4,561,256,858
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
2001	59,723,136	140,136,528	7,793,020,168

*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, 2001
(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>
1992	158,983*	\$1,880,980,289	\$2,650,000	0.14%	\$16.67
1993	158,983	2,076,999,023	2,465,000	0.12	15.50
1994	158,983	2,143,790,778	2,280,000	0.11	14.34
1995	158,983	2,280,632,929	2,095,000	0.09	13.18
1996	158,983	2,497,060,814	17,910,000	0.72	112.65
1997	158,983	2,693,583,620	17,728,000	0.66	111.51
1998**	158,983	2,876,769,060	17,355,000	0.60	109.16
1999	158,983	3,191,715,441	17,490,000	0.55	110.01
2000	158,983	3,475,535,083	16,890,000	0.49	106.24
2001	170,200	3,896,510,084	16,230,000	0.42	95.36

*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, 2001

(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	\$26,375,000	100%	\$26,375,000
County at large	22,020,000	100	22,020,000
Tax anticipation notes	<u>12,250,000</u>	100	<u>12,250,000</u>
Direct Debt	60,645,000		60,645,000
 Muskegon Community			
College & Intermediate School			
Districts	97,200	100	97,200
School Districts	241,235,719	99.9	240,994,483
Cities, villages and townships	<u>41,289,005</u>	100	<u>41,289,005</u>
Overlapping Debt	282,621,924		282,380,688
 Total Direct and Overlapping Debt	<u>\$343,266,924</u>		<u>\$343,025,688</u>

(Source: Municipal Advisory Council)

County of Muskegon

STATEMENT OF LEGAL DEBT MARGIN

September 30, 2001

(Unaudited)

State equalized value		<u>\$3,896,510,084</u>
Debt limit 10 percent of equalized value		389,651,008
Amount of debt applicable to debt limit		
Total bonded debt	\$62,015,000	
Other debt	<u>7,903,271</u>	
	69,918,271	
Less assets available for debt retirement	<u>20,639,395</u>	
Total amount of debt applicable to debt limit		<u>49,278,876</u>
Legal debt margin		<u>\$340,372,132</u>

County of Muskegon

**RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR
GENERAL BONDED DEBT TO TOTAL GENERAL FUND EXPENDITURES
Ten years ended September 30, 2001
(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>
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
2001	660,000	785,785	1,445,785	33,172,223	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, 2001

(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>
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
2001	1,325,000	1,325,000	100	11,355,000

*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, 2001
(Unaudited)

Year Ended	Gross revenues(1)	Direct operating expenses(2)	Net revenue available for debt service	Debt Service Requirements(3)			% Coverage
				Principal	Interest	Total	
1992	\$3,474,852	\$2,352	\$3,472,500	\$1,650,000	\$2,057,934	\$3,707,934	0.94
1993	3,637,740	3,371	3,634,369	1,525,000	2,020,388	3,545,388	1.03
1994	3,487,852	5,115	3,482,737	5,050,000	1,938,325	6,988,325(4)	0.50
1995	2,501,964	1,687	2,500,277	850,000	831,225	1,681,225	1.49
1996	1,038,942	448,911 (5)	590,031	100,000	571,958	671,958	0.88
1997	1,720,963	1,477	1,719,486	645,000	1,113,807	1,758,807	0.98
1998*	2,182,903	707	2,182,196	2,005,000	491,219	2,496,219	0.87
1999	2,785,942	1,575	2,784,367	1,725,000	1,000,594	2,725,594	1.02
2000	2,643,950	1,325	2,642,625	1,695,000	922,306	2,617,306	1.01
2001	2,535,551	12,636	2,522,915	1,665,000	841,131	2,506,131	1.01

(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

SALARIES OF PRINCIPAL OFFICIALS

September 30, 2001

(Unaudited)

Group I \$80,000 - \$114,500

County Administrator/Controller
DPW Director
Mental Health Director

Probate Court Judge
Prosecutor
Prosecutor - Chief Assistant

Sheriff
Wastewater System Director

Group I \$65,000 - \$80,000

Administrator/Brookhaven
Budget Director
Central Services Director
Circuit Court Adm/Friend of the Court
County Treasurer
Director Health/Community Resources

District Court Administrator
Employment and Training Director
Equalization Director
Human Resources Director
Information Systems Manager
Library Director

Mental Health Assistant Director
Prosecutor, Senior Assistant
Senior Psychologist
Transportation Director
Trial Lawyer - Chief
Wastewater Assistant Director

Group III \$50,000 - \$65,000

Accounting Director
Admin. Asst./Clinical Services/Brookhaven
Admin. Asst./Support Services/Brookhaven
Assistant Family Division Admin Legal
Assistant Prosecutor II
Attorney Magistrate - District Court
Captain
Central Dispatch
Clinical Services Supervisor I
Clinical Services Supervisor II
Computer Operations Manager/CMH
Contract Specialist/CMH
County Clerk
Criminal Justice Manager
Deputy Equalization Director
Deputy Family Division Admin
Deputy Health Officer

Drain Commissioner
Employment & Training Deputy Director
Facilities Manager
Family Court Project Manager
Family Division - Referee
FOC Enforcement Attorney
Human Resources Director
Information Systems Integrator
Information Systems Tech III
Juvenile Detention Center Superintendent
Laboratory Supervisor
Lieutenant
Lieutenant-BA Degree
Maternal/Child Service Supervisor
Mental Health Finance Director
Network Manager/CMH
Nursing Director Assistant/Brookhaven

Nursing Supervisor/Brookhaven
Probate Register
Program Supervisor
Property Manager
Prosecutor, Senior Assistant
Public Health - Epidemiologist
Public Works Engineer
Purchasing Manager
Quality Manager/CMH
Register of Deeds
Risk Manager
Solid Waste Supervisor
Tourism Development Manager
Undersheriff
Wastewater Engineer/O & M Manager
Wastewater Farm Manager
Wastewater Maintenance Supervisor

County of Muskegon

LABOR AGREEMENTS

September 30, 2001

(Unaudited)

	<u>Expiration Date</u>
Local 586, Service Employees International AFL-CIO, Professional and Clerical Division	
Wastewater/Public Works	12/31/00
Local 79, Services Employees International Union	
Licensed 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	12/31/04
Sheriff Deputies	12/31/04
Sheriff Command Officers	12/31/00
District Court Employees	12/31/02
General Employees Unit	12/31/04
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
OF INSURANCE IN FORCE
September 30, 2001
(Unaudited)

SCHEDULE

Type of Coverage
Name of Agent

<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					
US Fidelity & Guaranty Co.	DRE2394000	1/1/00-1/1/03	\$35,000.00	\$5,000,000 per accident \$1,000,000 employers liability	\$300,000 self-insured retention
PROPERTY INSURANCE					
Factory Mutual	14020063	1/1/99-1/1/02	\$126,447.00	\$181,898,000.00	Replacement cost coverage for all property, per policy deductible, \$50,000.00
Travelers Property Casualty	BMG-968K423A	1/1/01-1/1/02	\$4,909.00	\$30,000,000.00	Boiler and machinery coverage, \$5,000.00 deductible
LIABILITY INSURANCE					
Royal/SunAlliance	RHJ090134	1/1/00-1/1/03	\$203,653.00	\$25,000,000.00	Public Entity Liability policy, Including auto liability, Public Officials medical and professional liability coverage, \$250,000 self-insured retention
Old Republic	PR183801	11/19/00-11/19/01	\$9,063.00	\$10,000,000.00 \$ 1,000,000.00	Airport Liability coverage Hangarkeepers coverage, \$1,000.00 deductible
The Hartford	35BPEAG4816	1/1/00 until cancelled	\$4,309.00	\$100,000.00	Crime Insurance, \$1,000.00 deductible
Michigan Transit Pool	N/A	12/1/00-12/1/01	\$47,808.60 Deposit Prem.	\$6,000,000.00	Coverage for Muskegon Area Transit System, \$100,000 deduct.

County of Muskegon

OF INSURANCE IN FORCE - continued

September 30, 2001

(Unaudited)

SCHEDULE

Type of Coverage

Name of Agent

Name of Insurer Policy Number Pol. Period Annual Premium Liability Limits Details of Coverage

EMPLOYEE INSURANCE COVERAGE

MEDICAL/HOSPITAL INSURANCE

Blue Cross/Blue Shield	N/A	4/1/01-3/31/02	\$31,536	Specific - \$50,000.00 Aggregate - \$1,051,066.00	Stop Loss Insurance
United Health Care	N/A	4/1/01-3/31/02	Single \$8.73/month Family \$22.70/month	Specific Preferred - Unlimited Standard - \$950,000.00 per member per lifetime	Excess Loss Insurance
			\$36,750.00	Aggregate - Unlimited	

LIFE INSURANCE

Mutual of Omaha	GLUG-67X2	7/1/01-6/30/02	\$0.185/thousand per month	Varies	Term Life Insurance on employee only. Minimum of \$10,000 or annual salary to next higher thousand.
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DENTAL INSURANCE

Delta Dental	2993-0001	7/1/01-6/30/02	\$468.48	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
Delta Dental	2993-0003	7/1/01-6/30/02	\$436.20	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.

County of Muskegon

SCHEDULE

OF INSURANCE IN FORCE - continued

September 30, 2001

(Unaudited)

Type of Coverage

Name of Agent

Name of Insurer Policy Number Pol. Period Annual Premium Liability Limits Details of Coverage

NAMED OFFICIAL PUBLIC OFFICIALS

Universal Insurance Services	3S26488504	1/1/01-1/1/02	\$609.00	Individual bonds of various amounts	Covers elected officials plus selected employees. Liability limits: Individual bonds of various amounts.
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NOTARY BONDS

County assumes risk

JAIL (SHERIFF)

ProNational	OCC0417201	8/1/01-8/1/02	\$4,811.00	\$200,000/Incident \$600,000/aggregate	Professional liability for jail physician.
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HEALTH COVERAGE (JAIL)

ProNational	HSV0100352	7/1/01-7/1/02	\$1,185.00	\$1,000,000 Occ. \$3,000,000 Agg.	Medical Coverage for Inmates
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County of Muskegon
AUTHORIZED POSITIONS BY DEPARTMENT
For five years ended September 30, 2001
(Unaudited)

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>Administration</u>					
Administrator	9	9	9	8	8
Accounting	12	10	12	12	12
Personnel	8	6	6	6	6
Purchasing	4	4	4	4	4
Office Services	4	4	4	4	4
Information Systems	13	12	11	11	12
Employment and Training	21	15	18	18	21
Risk Management	<u>4</u>	<u>5</u>	<u>6</u>	<u>6</u>	<u>7</u>
Total	75	65	70	69	74
 <u>DPW-Transportation and Planning</u>					
Public Works	4	1	1	1	1
Airport	19	17	17	16	16
Transit	40	39	39	39	43
Wastewater	76	77	78	80	81
Solid Waste	10	10	10	10	10
Solid Waste-Fly Ash	<u>4</u>	<u>5</u>	<u>5</u>	<u>4</u>	<u>4</u>
Total	153	149	150	150	155
 <u>General Government</u>					
County Clerk	6	6	6	6	6

County of Muskegon
AUTHORIZED POSITIONS BY DEPARTMENT - continued
For five years ended September 30, 2001
(Unaudited)

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>General Government</u> - continued					
County Clerk-Circuit Court Records	6	7	7	7	7
Equalization	14	15	15	20	22
Register of Deeds	8	8	8	9	9
Treasurer	10	10	10	10	10
Building Information Services	1	1	1	1	-
Drain Commission	5	5	5	5	4
MSU-Cooperative Extension	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>2</u>
Total	52	54	54	60	60
<u>Judicial Administration</u>					
Circuit Court	21	21	21	20	19
District Court	48	49	48	53	54
District Court-Probation Assessment	2	2	2	2	2
Family Court-FOC Division	36	41	41	41	42
Friend of the Court Fund	3	2	3	-	-
Family Court-FOC Family Counseling	1	1	1	1	1
Family Court-FOC Medical Support	-	-	-	-	2
Family Court-FOC Welfare Support	-	-	-	-	1
Family Court-Juvenile Division	22	21	23	23	19
Family Court-Juvenile Diversion Program	2	3	1	1	1
Juvenile Court CASA Program	1	1	-	-	-
Family Court-Juvenile In Home Intensive	-	-	6	12	13

County of Muskegon
AUTHORIZED POSITIONS BY DEPARTMENT - continued
For five years ended September 30, 2001
(Unaudited)

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>Judicial Administration</u> - continued					
Juvenile Court-Juvenile Violence Reporting	-	-	1	-	-
Probate Court	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>	<u>7</u>
Total	143	148	154	160	161
<u>Legislative</u>					
<u>Board of Commissioners</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>	<u>9</u>
Total	9	9	9	9	9
<u>Libraries and Recreation</u>					
Library	40	40	40	41	41
Parks	19	19	19	22	22
Convention/Visitor's Bureau	-	-	-	5	5
Fairgrounds	<u>2</u>	<u>2</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	61	61	59	68	68
<u>Maintenance</u>					
Courthouse-Grounds	<u>19</u>	<u>19</u>	<u>21</u>	<u>21</u>	<u>24</u>
Total	19	19	21	21	24
<u>Public and Mental Health</u>					
Health	95	97	107	106	110
Mental Health	316	309	302	302	255
Mental Health/AIS	4	4	-	-	-

County of Muskegon
AUTHORIZED POSITIONS BY DEPARTMENT - continued
For five years ended September 30, 2001
(Unaudited)

	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>
<u>Public and Mental Health</u> - continued					
Mental Health/Managed Care	-	-	14	17	66
Animal Shelter	<u>8</u>	<u>11</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	423	421	423	425	431
<u>Public Safety</u>					
Prosecutor	28	28	22	22	20
Prosecutor-Cooperative Reimbursement	-	-	5	5	5
Prosecutor-Victim Witness Program	3	3	4	4	4
Prosecutor-Family Court FIA Grant	-	-	-	-	3
Prosecutor-Juvenile Accountability Incentive	-	-	-	1	2
Prosecutor-Project Cornerstone	-	-	-	2	2
Sheriff-Operations	96	94	106	106	108
Sheriff-Road Patrol Grant	-	-	2	2	2
Sheriff-School Liaison Grant	-	-	-	1	1
Sheriff-Marine	8	8	8	8	8
Sheriff-Township Patrols	-	-	-	-	5
Community Corrections	8	8	7	7	8
Emergency Services	<u>3</u>	<u>2</u>	<u>2</u>	<u>2</u>	<u>3</u>
Total	146	143	156	160	171
<u>Social Services</u>					
Child Haven	16	16	16	16	16
Brookhaven	248	249	240	250	243
Juvenile Detention Center	<u>35</u>	<u>35</u>	<u>26</u>	<u>26</u>	<u>26</u>
Total	299	300	282	292	285
GRAND TOTAL	<u>1,380</u>	<u>1,369</u>	<u>1,378</u>	<u>1,414</u>	<u>1,438</u>

County of Muskegon
MISCELLANEOUS STATISTICAL DATA
September 30, 2001
(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 - 352

(Source: Department of Public Works)

Police Protection

Number of Employees	119
Jail Capacity	370
Vehicular Patrol Units	24

(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 nine county parks with 515 acres. In addition, the County operates Heritage Landing (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	2,892
Number of Students	35,792
Number of Charter Schools	2

(Source: MAISD)

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

September 30, 2001

(Unaudited)

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	85,406 Passengers annually
Data on Use	82,473 Landings and take-offs (annually)
Present Capacity	157,144 Passengers annually

Employees as of September 30, 2001: 1,289

Election Data as of September 30, 2001:

Number of Registered Voters as of Last General Election	116,257
Number of Votes Cast In Last General Election (2000)	69,974
Percentage of Registered Voters Voting in Last General Election (2000)	60%
Percentage of Registered Voters Voting in Last County Election (2001)	6%

(Source: County Clerk's Office)

Solid Waste

Number of Users	11,530
Data on Use	87,385 Tons
Plant Capacity	934,499 Cubic yards

Transit

Number of Users	424,262
Data on Use	607,453 Miles traveled
Number of Buses	18

County of Muskegon
MISCELLANEOUS STATISTICAL DATA - CONTINUED
September 30, 2001
(Unaudited)

Residential Characteristics - According to the 2000 U.S. Census, there were 68,556 housing units located within the County. The breakdown of dwelling units is as follows: Single Family, 76%; Multi-Family, 16% and Mobile Home, 8%; of these, 77.7% are owner occupied.

Population County for Last U.S. Census (2000) 170,200 Estimated Population in 2001: 170,200

Age Distribution of Population (2000 Census)

	<u>Male</u>	<u>Female</u>
Total Population	84,419	85,781
Under 5 years	3.3%	3.4%
5 to 9 years	3.7	3.8
10 to 19 years	7.3	7.4
20 to 44 years	18.0	18.3
45 to 64 years	11.2	11.3
Over 65 years	6.1	6.2

Retail Sales

1992	\$ 1,008,018,000	1997	\$1,419,899,000
1993	1,104,058,000	1998	1,522,000,000
1994	1,236,288,000	1999	1,710,662,000
1995	1,299,733,000	2000	1,782,984,000
1996	1,358,224,000	2001	N/A

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

Household Income - According to the 2000 U.S. Census, there are 68,556 households in Muskegon County. (The median household income in 2000 was \$36,648; per capita personal income was \$21,977 in current dollars.)

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

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED September 30, 2001 (Unaudited)

Approximate

Principal Taxpayers - 2001

<u>Taxpayer</u>	<u>Business</u>	<u>Equalized value</u>	<u>Percentage total of assessed Evaluation</u>
Consumers Energy	Electric	\$124,707,700	3.20%
Sappi, Inc.	Paper products	61,926,300	1.59
Howmet	Aerospace	55,918,300	1.44
Michigan Consolidated Gas	Natural Gas	29,274,800	0.75
Sun Chemical Co	Pigments	23,472,900	0.60
Aventis Cropscience/Muskegon	Chemical Production	16,751,400	0.43
Anglo American Clays Corp	Paper Products	15,005,200	0.39
State of Michigan DNR	Real Estate	13,462,400	0.35
Lorin Industires	Coil Anodizing	12,096,600	0.31
THF Fruitport Dev LP	Real Estate	<u>12,060,400</u>	<u>0.31</u>
		\$364,676,000	9.37%

Total Taxable - \$3,244,251,018

<u>By Use</u>		<u>By Class</u>	
Residential	66.35%	Real Property	87.67%
Commercial	13.87	Personal Property	12.33
Personal	12.33		
Industrial	5.67		
Agricultural	1.78		

(Source: Equalization Department)

County of Muskegon

MISCELLANEOUS STATISTICAL DATA - CONTINUED

September 30, 2001

(Unaudited)

	Approximate
<u>Largest Employers</u>	<u>Number of Employees</u>
Howmet Corp.	2,500
Mercy General Health Partners	2,200
Hackley Hosptial	1,700
County of Muskegon	1,425
Meijer Inc.	1,100
Muskegon Public Schools	985
Dana Corporation	800
Sappi, Inc.	700
The Knoll Group	600
Johnson Technologies	525
Neway-Anchorlock Intl.	500

(Source: Muskegon Area Chamber of Commerce)