

Data Collection Form for Reporting on
Audits of States, Local Governments, Indian Tribes, Institutions of Higher Education and Nonprofit
For Fiscal Periods Beginning on or after December 26, 2014

PART I: GENERAL INFORMATION

REPORTID: 754215 VERSION:1

1. Fiscal Period End Date 9/30/2017	2. Type of Uniform Guidance Audit Single Audit
3. Audit Period Covered Annual	If Audit Period Other, then number of months:
4. Auditee Identification Numbers	
a. Auditee Employer Identification Number (EIN) 38-6006063	d. Auditee Data Universal Numbering System (DUNS) Number 10-578-0063
b. Are multiple EINS covered in this report? No	e. Are multiple DUNS covered in this report? No
5. Auditee Information	6. Primary Auditor Information
a. Auditee name COUNTY OF MUSKEGON	a. Audit Firm/Organization Name REHMANN ROBSON LLC
b. Auditee address (Number and street) 141 E. APPLE AVENUE	b. Audit Firm/Organization EIN 38-3635706
Auditee City MUSKEGON	c. Audit Firm/Organization address (Number and street) 570 SEMINOLE ROAD SUITE 200
Auditee State MI	Audit Firm/Organization City MUSKEGON
Auditee ZIP Code 49442	Audit Firm/Organization State MI
c. Auditee Contact Name DWIGHT D. AVERY, CPA, CGFM	Audit Firm/Organization ZIP Code 49444
Auditee Contact Title ACCOUNTING MANAGER	d. Primary Auditor Contact Name PAUL R. MATZ, CPA, CGFM
d. Auditee Contact Telephone (231)724-6205	Primary Auditor Contact Title PRINCIPAL
e. Auditee Contact E-mail AVERYDW@CO.MUSKEGON.MI.US	e. Primary Auditor Contact Telephone (231)739-9441
	f. Primary Auditor Contact E-mail PAUL.MATZ@REHMANN.COM
	7. Was a secondary auditor used? No

Part II: FEDERAL AWARDS

1. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR

1. FEDERAL AWARDS EXPENDED DURING FISCAL YEAR													INFORMATION				
													1. MAJOR PROGRAM INFORMATION AND AUDIT FINDINGS				
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(a)	(b)	(c)
CFDA								Loan/Loan Guarantee	Loan/Loan Guarantee	Direct Award	Federal Award Source		Federal Award Passed Through to Subrecipients		Major Program		Number of Audit Findings
Row Number (Auto Generated)	Federal Awarding Agency Prefix 1	CFDA Three Digit Extension 2	Additional Award Identification 3	Amount Expended (\$)	Cluster Name	Federal Program Total 4	Cluster Total 5	Loan/Loan Guarantee	Loan/Loan Guarantee	Direct Award	If column (l) is "N", list Name of Pass-through Entity	If column (l) is "N", list identifying number assigned by the Pass-through Entity, if assigned 7	(Y/N)	If column (n) is "Y", Provide Amount Passed Through	(Y/N)	If column (a) is "Y", Type of Audit report on Major Program 8	(Y/N)
1	10	553	SCHOOL BREAKFAST PROGRAM	\$15,943	CHILD NUTRITION CLUSTER	\$15,943	\$47,828	N	N	N	MICHIGAN DEPARTMENT OF EDUCATION	161970/171970	N	N	N	0	
2	10	555	NATIONAL SCHOOL LUNCH PROGRAM	\$31,885	CHILD NUTRITION CLUSTER	\$31,885	\$47,828	N	N	N	MICHIGAN DEPARTMENT OF EDUCATION	161960/171960	N	N	N	0	
3	10	557	SPECIAL SUPPLEMENTAL NUTRITION PROGRAM FOR WOMEN, INFANTS, AND CHILD...	\$1,057,127	N/A	\$1,057,127	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	172MI003W1003	N	Y	U	0	
4	10	665	SCHOOLS AND ROADS - GRANTS TO STATES	\$11,607	FOREST SERVICE SCHOOLS AND ROADS CLUSTER	\$11,607	\$11,607	N	N	N	MICHIGAN DEPARTMENT OF NATURAL RESOURCES	N/A	Y	\$11,607	N	0	
5	10	704	16-LE-11090400-017	\$1,000	N/A	\$1,000	N	N	Y	N			N	N	N	0	
6	11	419	COASTAL ZONE MANAGEMENT ADMINISTRATION AWARDS	\$3,801	N/A	\$3,801	N	N	N	Y	WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT CORPORATION	752317	N	N	N	0	
7	14	900	MILHB00573-14	\$404,194	N/A	\$404,194	N	Y	N	Y			N	N	N	0	
8	15	226	PAYMENTS IN LIEU OF TAXES	\$29,108	N/A	\$29,108	N	N	Y	N			N	N	N	0	
9	16	000	DCEP	\$160	N/A	\$160	N	N	N	N	MICHIGAN STATE POLICE	42217-200018	N	N	N	0	
10	16	575	CRIME VICTIM ASSISTANCE	\$51,942	N/A	\$51,942	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	E20172277-00	N	N	N	0	
11	16	710	MMO-M-17-D40-0-00007	\$1,736	N/A	\$1,736	N	N	Y	N			N	N	N	0	
12	16	738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$14,000	N/A	\$14,000	N	N	N	Y	COUNTY OF OTTAWA	70834-8-WEMET-17	N	N	N	0	
13	16	738	EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM	\$70,000	N/A	\$70,000	N	N	N	N	MICHIGAN SUPREME COURT, STATE COURT ADMINISTRATIVE OFFICE	SCAO-2016-07298	N	N	N	0	
14	20	500	MI-04-0069-01	\$73,251	FEDERAL TRANSIT CLUSTER	\$73,251	\$2,574,893	N	N	N			N	N	N	0	
15	20	507	MI-90-2670-02	\$95,732	FEDERAL TRANSIT CLUSTER	\$95,732	\$2,574,893	N	Y	N			N	N	N	0	
16	20	507	MI-2016-027	\$1,260,820	FEDERAL TRANSIT CLUSTER	\$2,483,857	\$2,574,893	N	Y	N			N	N	N	0	
17	20	507	MI-2017-022-00	\$920,926	FEDERAL TRANSIT CLUSTER	\$2,483,857	\$2,574,893	N	Y	N			N	N	N	0	
18	20	507	MI-95-X094-02	\$206,379	FEDERAL TRANSIT CLUSTER	\$2,483,857	\$2,574,893	N	Y	N			N	N	N	0	
19	20	526	BUS AND BUS FACILITIES FORMULA PROGRAM	\$17,785	FEDERAL TRANSIT CLUSTER	\$17,785	\$2,574,893	N	N	N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2012-0138-P018	N	N	N	0	
20	20	513	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	\$2,541	TRANSIT SERVICES PROGRAMS CLUSTER	\$122,541	\$122,541	N	N	N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2012-0138/P013R1	N	N	N	0	
21	20	513	ENHANCED MOBILITY OF SENIORS AND INDIVIDUALS WITH DISABILITIES	\$120,000	TRANSIT SERVICES PROGRAMS CLUSTER	\$122,541	\$122,541	N	N	N	MICHIGAN DEPARTMENT OF TRANSPORTATION	2017-0104-P01	N	N	N	0	
22	20	600	STATE AND COMMUNITY HIGHWAY SAFETY	\$51,170	HIGHWAY SAFETY CLUSTER	\$51,170	\$55,787	N	N	N	MICHIGAN STATE POLICE	PT-17-25	N	N	N	0	
23	20	601	ALCOHOL IMPAIRED DRIVING COUNTERMEASURES INCENTIVE GRANTS I	\$3,612	HIGHWAY SAFETY CLUSTER	\$3,612	\$55,787	N	N	N	MICHIGAN STATE POLICE	AL-17-13	N	N	N	0	
24	20	616	NATIONAL PRIORITY SAFETY PROGRAMS	\$1,005	HIGHWAY SAFETY CLUSTER	\$1,005	\$55,787	N	N	N	MICHIGAN STATE POLICE	PS-17-03	N	N	N	0	
25	20	703	INTERAGENCY HAZARDOUS MATERIALS PUBLIC SECTOR TRAINING AND PLANNING GRANTS	\$1,469	N/A	\$1,469	N	N	N	N	MICHIGAN STATE POLICE	HM-HMP-0471-15-01-01	N	N	N	0	
26	66	472	BEACH MONITORING AND NOTIFICATION PROGRAM IMPLEMENTATION GRANTS	\$12,863	N/A	\$12,863	N	N	N	N	MICHIGAN DEPARTMENT OF ENVIRONMENTAL QUALITY	CJ-OE99307-0	Y	\$12,863	N	0	
27	93	069	PUBLIC HEALTH EMERGENCY PREPAREDNESS	\$107,054	N/A	\$107,054	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	U90TP000528	N	N	N	0	
28	93	074	HOSPITAL PREPAREDNESS PROGRAM (HPP) AND PUBLIC HEALTH EMERGENCY PREPAREDNESS (PHEP) ALIGNED COOPERATIVE AGREEMENTS	\$33,502	N/A	\$33,502	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU90TP921906	N	N	N	0	
29	93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$30,839	N/A	\$192,080	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP000752	N	N	N	0	
30	93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$151,141	N/A	\$192,080	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	N/A	N	N	N	0	
31	93	268	IMMUNIZATION COOPERATIVE AGREEMENTS	\$10,100	N/A	\$192,080	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NH23IP000752	N	N	N	0	
32	93	323	EPIDEMIOLOGY AND LABORATORY CAPACITY FOR INFECTIOUS DISEASES (ELC)	\$20,000	N/A	\$20,000	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	NU50CK000369	N	N	N	0	
33	93	539	PPHF CAPACITY BUILDING ASSISTANCE TO STRENGTHEN PUBLIC HEALTH IMMUNIZATION INFRASTRUCTURE AND PERFORMANCE FINANCED IN PART BY PREVENTION AND PUBLIC HEALTH FUNDS	\$52,067	N/A	\$52,067	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	6NH23IP000752	N	N	N	0	
34	93	563	CHILD SUPPORT ENFORCEMENT	\$3,062,692	N/A	\$3,062,692	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	CSCOM17-61003	N	Y	U	0	
35	93	564	CHILD SUPPORT ENFORCEMENT RESEARCH	\$74,373	N/A	\$74,373	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	HHS-2016-ACF-OCSE-FD-1172	N	N	N	0	
36	93	597	GRANTS TO STATES FOR ACCESS AND VISITATION PROGRAMS	\$3,500	N/A	\$3,500	N	N	N	N	MICHIGAN SUPREME COURT STATE COURT ADMINISTRATIVE OFFICE	SCAO-2017-025	N	N	N	0	
37	93	778	MEDICAL ASSISTANCE PROGRAM	\$56,500	MEDICAID CLUSTER	\$56,681	\$56,681	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	1705MISA0M	N	N	N	0	
38	93	778	MEDICAL ASSISTANCE PROGRAM	\$181	MEDICAID CLUSTER	\$56,681	\$56,681	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	1705MISA0M	N	N	N	0	
39	93	940	HIV PREVENTION ACTIVITIES, HEALTH DEPARTMENT BASED	\$1,000	N/A	\$1,000	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	U62PS003671	N	N	N	0	
40	93	994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$158,326	N/A	\$223,326	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	804MC30620	N	N	N	0	
41	93	994	MATERNAL AND CHILD HEALTH SERVICES BLOCK GRANT TO THE STATES	\$65,000	N/A	\$223,326	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	804MC29348	N	N	N	0	
42	94	006	AMERICORPS	\$70,577	N/A	\$70,577	N	N	N	N	MICHIGAN DEPARTMENT OF HEALTH AND HUMAN SERVICES	MACF17-61000	N	N	N	0	
43	95	001	HIGH INTENSITY DRUG TRAFFICKING AREAS PROGRAM	\$3,272	N/A	\$3,272	N	N	N	N	MICHIGAN STATE POLICE OTTAWA COUNTY	N/AN/A	N	N	N	0	
44	97	042	EMERGENCY MANAGEMENT PERFORMANCE GRANTS	\$26,734	N/A	\$26,734	N	N	N	N	MICHIGAN STATE POLICE	EMC-2017-EP-00001	N	N	N	0	
45	97	067	HOMELAND SECURITY GRANT PROGRAM	\$146,730	N/A	\$146,730	N	N	N	N	WEST MICHIGAN SHORELINE REGIONAL DEVELOPMENT CORPORATION	EMW-2015-SS-00333	N	N	N	0	

Total Federal Awards Expended: -----> \$8,533,644

Form SF-SAC	REPORTID: 754215 VERSION:1
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued	
2. FINANCIAL STATEMENTS	
a. Financial Statement Information	
i. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP): Select any combination:	
Unmodified Opinion	
ii. What was the special purpose framework? (Select only one)	
N/A	
iii. Was the special purpose framework used a basis of accounting required by state law?	
N/A	
iv. What was the auditor's opinion on the special purpose framework? (Select any combination)	
N/A	
b. Is a "going concern" emphasis-of-matter paragraph included in the auditor's report?	
No	
c. Is a significant deficiency in internal control disclosed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
No	
d. Is a material weakness in internal control disclosed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
No	
e. Is a material noncompliance disclosed?	<input type="checkbox"/> Yes <input type="checkbox"/> No
No	
3. FEDERAL PROGRAMS	
a. Does the auditor's report include a statement that the auditee's financial statements include departments, agencies, or other organizational units expending \$750,000 or more in Federal awards that have separate Uniform Guidance audits which are not included in this audit? (AICPA Audit Guide)	
	<input type="checkbox"/> Yes <input type="checkbox"/> No
Yes	
b. What is the dollar threshold used to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))	\$ _____
\$750,000	
c. Did the auditee qualify as a low-risk auditee? (Uniform Guidance § 200.520)	<input type="checkbox"/> Yes <input type="checkbox"/> No
No	
d. Indicate which Federal Agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. <i>Mark (X) all that apply or None .</i>	
If an agency has been selected (see the full list of agencies in Appendix I of the instructions), it will appear in a list in this section. For example, if 39. General Services Administration, 99. Miscellaneous, 68. National Gallery of Art, and 07. Office of National Drug Control Policy are selected, the list will appear in this section as "39, 99, 68, 07".	
00 - None	

Part IV: CERTIFICATIONS

1. Auditee Certification Statement	2. Auditor Statement
<p>This is to certify that, to the best of my knowledge and belief the following is true and correct. The auditee has:</p>	<p>The data elements and information included in this form are limited to those prescribed by the Uniform Guidance. The information in Part II of this form is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance. The information included in Part III of this form, except for Part III Item 2(a)(iii), Item 3(d), and Items 4(a) – (d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this form. A copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), is required to be made available by the FAC on the FAC web site. It is also available in its entirety from the auditee at the address identified in Part I of this form and on the FAC web site.</p>
<p><input checked="" type="checkbox"/> ensured that the Form SF-SAC and reporting package does not include protected personally identifiable information (Protected PII) (2 CFR 200.79 and 2 CFR 200.82), or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;</p>	
<p><input checked="" type="checkbox"/> ensured that the Form SF-SAC and reporting package does not include business identifiable information (BII) as defined below*, or if it does, the Federal Audit Clearinghouse is authorized to publicly post all information contained in this Form SF-SAC and the audit report;</p>	
<p><input checked="" type="checkbox"/> complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;</p>	
<p><input checked="" type="checkbox"/> prepared the data in this form in accordance with 2 CFR Part 200 and the accompanying instructions to this form;</p>	
<p><input checked="" type="checkbox"/> included all information required to be reported in this form in its entirety and such information is accurate and complete;</p>	
<p><input checked="" type="checkbox"/> engaged an auditor to perform an audit in accordance with 2 CFR Part 200.500 for the period described in Part I, Items 1 and 3;</p>	
<p><input checked="" type="checkbox"/> ensured the auditor has completed such audit and issued the signed audit report required by 200.515 which states that the audit has conducted in accordance with the audit requirements of the Uniform Guidance; and</p>	
<p><input checked="" type="checkbox"/> authorized the FAC to make the Form SF-SAC and reporting package publicly available on a Web site</p>	

*BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C.552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

Auditee Certification	Auditor Signature
<p>3/15/2018</p>	<p><i>(Date of Electronic Signature)</i></p>
<p>Name of certifying official</p>	<p>ELECTRONICALLY CERTIFIED: 3/15/2018</p>
<p>DWIGHT D. AVERY, CPA, CCM, CGFM</p>	
<p>Title of certifying official</p>	
<p>ACCOUNTING MANAGER</p>	

FORM SF-SAC							REPORTID: 754215 VERSION:1							
Part III: INFORMATION FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued														
4. FEDERAL AWARD AUDIT FINDINGS														
Schedule of Findings and Questioned Costs														
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)
							Compliance Audit Findings ²		Internal Control Audit Findings ²					
Row Number from Part II, Item 1	Federal Awarding Agency Prefix	CFDA Three Digit Extension	Additional Award Identification (Optional)	Name of Federal program	Audit Finding Reference Number (YYYY-###)	Type(s) of Compliance Requirement(s) ¹	Modified Opinion (Y/N)	Other Matters (Y/N)	Material Weakness (Y/N)	Significant Deficiency (Y/N)	Other Audit Findings ² (Y/N)	Questioned Costs (Y/N)	Repeat Audit Finding from Prior Year (Y/N)	If column (m) is "Y", provide Prior Year Audit Finding Reference Numbers

¹ Enter the letter(s) of all type(s) of compliance requirement(s) that apply to audit findings (i.e., noncompliance, significant deficiency (including material weaknesses,), questioned costs, fraud, and other items reported under 2 CFR 200.516(a)) reported for each Federal program.

- | | | |
|------------------------------------|---|---------------------------------|
| A. Activities allowed or unallowed | F. Equipment and real property management | K. Reserved |
| B. Allowable costs/cost principles | G. Matching, level of effort, earmarking | L. Reporting |
| C. Cash management | H. Period of performance (or availability) of Federal | M. Subrecipient monitoring |
| D. Reserved | I. Procurement and suspension and debarment | N. Special tests and provisions |
| E. Eligibility | J. Program income | P. Other |

² There are 9 valid combinations of "Compliance Audit Findings," "Internal Control Audit Findings," and "Other Audit Findings" for each Federal program with audit findings. (See chart in instructions - Item 4k)

FORM SF-SAC	REPORTID: 754215 VERSION:1
PART I, Item 4c. AUDITEE EIN CONTINUATION SHEET	(FROM PART I, ITEM 4b)
List the multiple Employer Identification Numbers (EINs) covered in this report.	

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List the multiple DUNS covered in this report.

ARCHIVED

Part I, Item 8, SECONDARY AUDITORS' CONTACT INFORMATION

Auditor Firm name (a)	Auditor EIN (b)	Auditor address (Number and street) (c)	City (d)	State (e)	ZIP (f)	Contact Name (g)	Title (h)	Auditor contact telephone (i)	Auditor contact FAX (j)	Auditor contact E-mail (k)
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