

# TUSCOLA COUNTY, MICHIGAN

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# TUSCOLA COUNTY CONTROLLER/ADMINISTRATOR'S OFFICE

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May 31, 2001

Tuscola County Board of Commissioners and  
Citizens of Tuscola County, Michigan:

The Comprehensive Annual Financial Report (CAFR) of Tuscola County, Michigan for calendar year ended December 31, 2000, is hereby submitted as required by state statutes. Tuscola County is annually required by statute to issue a report on its financial position and activity. This report was prepared by the County Controller's Office and audited by an independent firm of certified public accountants. Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with management. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner that presents fairly the financial position and results of operations of the various funds, account groups and component units of the government. All disclosures necessary to enable the reader to gain an understanding of Tuscola County's activities have been included.

The CAFR is presented in three sections: introductory, financial, and statistical. The introductory section, which is unaudited, includes this letter of transmittal; an organizational chart and a list of Tuscola County's principal elected and appointed officials. The financial section includes the general-purpose financial statements and the combining and individual fund and account group financial statements and schedules, as well as the independent auditor's report on these financial statements and schedules. The statistical section, which is unaudited, includes selected financial and demographic information, generally presented on a multi-year basis.

Tuscola County is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act Amendments of 1996 and the U.S. Office of Management and Budget's Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Information related to this single audit, including a schedule of federal financial assistance and the independent auditor's reports on internal controls and compliance with applicable laws and regulations, is included in the CAFR.

The financial reporting entity includes all the funds and account groups of the primary government (i.e. Tuscola County as legally defined), as well as all of its component units. Component units are legally separate entities for which the primary government is financially accountable. The government provides a full range of services including police protection, courts, drainage systems, jail operations, health services, vital records, mosquito control, housing rehabilitation, animal control, economic development, dispatch/911, friend of the court, recycling, social services, veterans counseling, senior citizen programs; the construction and maintenance of highways, streets, and infrastructure; recreational activities and cultural events.

Blended components units, although legally separate entities, are, in substance, part of the primary government. Accordingly, the financial statements of the Tuscola County Building Authority have been consolidated with the County's related debt service and capital project funds as required by the Statement on Michigan Governmental Accounting and Auditing #2. Discretely presented components units are reported in a separate column in the combined financial statements to emphasize that they are legally separate from the primary government and to differentiate their financial position, results of operations and cash flows from those of the primary government. The Road Commission and Drain Commission are reported as discretely presented component units.

## **ORGANIZATIONAL STRUCTURE**

County government is the largest unit of local government in Michigan and is also the oldest political subdivision of the state, having attained stature and importance before any other form of government now in existence.

Tuscola County was incorporated in 1851. Since the late 1960's, the County Government has operated under a seven member elected County Board of Commissioners. Members are elected by Districts that are established every 10 years through an apportionment process. This process establishes equal population districts. Members serve a term of two years. (See attached County organizational chart).

The County Board of Commissioners is responsible, among other things, for adoption of balanced annual operational and capital improvement budgets, determining tax levies, property equalization among local governmental units, establishing certain policies, appointing members to various boards and commissions, and appointing certain County officials.

In 1986 the Board of Commissioners established an appointed County Controller/Administrator position to be the Chief Administrative/Accounting Officer of the County. The duties of this position involve the management of the Recycling operation, Information Systems Department, Human Resources

Department, Payroll Department, Accounting/Budgeting Department and responsibility for other statutory functions of the position.

The offices of Prosecuting Attorney, Sheriff, Clerk, Treasurer, Register of Deeds, and Drain Commissioner are elected at large and serve for a four- year term.

The Judicial branch of government consists of three judges with one each in Circuit Court, District Court, and Family/Probate Court. All judges are elected at large and serve a six-year term.

## **ECONOMIC CONDITION AND OUTLOOK**

The 2000 population census identified the population of Tuscola County to be 58,266. This represents an increase of 2,768 residents, or 5.0 percent, from the 1990 census. The unemployment rate for Tuscola County in the year 2000 was 3.1 percent, which indicates a decline of 2 percent compared to 1999. The median age for a resident of Tuscola County in the year 2000 was 35 years old.

### **Ethanol**

An application is currently being reviewed by the Michigan Economic Development Corporation and the Michigan Department of Agriculture for the Vassar Township Agricultural Processing Renaissance Zone for a proposed ethanol processing plant. This tax free zone would be in place for 15 years and assist in providing economic growth for the region. The Renaissance Zone designation and favorable public vote (referendum vote to be held in June of 2001) regarding a required zoning change would enable Michigan Ethanol LLC to be developed. The agricultural processing enterprise would create approximately 35 jobs and generate annual sales in the range of \$50 million dollars. The building and personal property is expected to have a value of approximately \$55 million dollars.

### **General Cable**

General Cable Industries, Inc. has developed plans to cease wire and cable production at its facility located in the County of Tuscola. The Corporation plans to eliminate jobs and cease all production no later than July 16, 2001. Tuscola County EDC will have an active part in marketing the sale of the building with the intention that the building will not become vacant for an extended period of time.

### **Michigan Sugar**

A letter of intent has been signed between the Great Lakes Sugar Beet Cooperative and Michigan Sugar for the cooperative to purchase four thumb-area beet processing plants including the one located in Caro. This is anticipated to be completed by the bankruptcy court in September of 2001. Michigan Sugar, as proposed in the letter of intent, will continue to market the cooperative's products. The Tuscola County Economic Development Corporation may be able

to assist the new cooperative in obtaining financing for the purchase of the existing plants.

### **Alfalfa Plant**

The owners of the Alfalfa Plant have determined that the use of this facility will be for the packaging and storage of the products produced at other facilities.

## **Economic Infrastructure Support Systems**

One of the primary roles of the County related to economic development has been to maintain and upgrade the road, bridge, drainage, solid waste, housing, airport and other infrastructure support systems. The following is a summary of the support system activities during 2000.

### **Drainage**

Maintaining the large drainage system of the County is integral to the economy and especially to agriculture. Without the extensive drainage system significant amounts of agricultural land would be unproductive. Tuscola County has more than 550 drains to be maintained. In the year 2000 over 2 million dollars was spent in the County on drainage projects. The County's share of this cost was approximately \$479,000. For the past several years, County drainage costs have been increasing. Significant amounts of the drainage work are financed over time. As of December 31, 2000, there were approximately 13 million dollars in outstanding drain bonds or notes.

### **Airport**

Improvements continue to be made to the Tuscola Area Airport. In the year 2000, the Airport Authority received notification of a grant award in the amount of \$620,000 from the Michigan Aeronautics Commission. Funding will provide for a partial taxiway, apron, vehicle parking, and an entrance road from M-81. It is anticipated that this project will be completed in August of 2001. Improving air transportation remains an important element of the overall Tuscola County economic development strategy.

### **Roads/Bridges**

During the year 2000, the Tuscola County Road Commission resurfaced 84 miles of County primary roads and 104 miles of local roads with a combined cost of approximately 6 million dollars. Also integral to the transportation system, the Road Commission spent approximately 1.2 million dollars on bridges and culverts for the primary and local road systems. Significant resurfacing work to the State Trunk Line System scheduled in Tuscola County for 2001 by the Michigan Department of Transportation includes 14.8 miles of M-25 from the Tuscola-Bay County Line easterly to the Village of Unionville as well as 8 miles of M-15 from the Vassar City limits southerly to the Millington Village limits.

### **Recycling/Solid Waste**

The success of the County's recycling program has put the County at a decision-making crossroads. In order to accommodate the growing amount of recycling material and accomplish other recycling goals, a consultant was hired in 2000 to review alternate solutions to the needs of the recycling operation. Surveys of the public and public officials have shown needs and goals to include: illegal dumping enforcement, recycling education, household hazardous waste programs, used tire drop-off, business recycling opportunities, expansion of recycling drop-off centers, and expansion of the current recycling center. At the end of 2000, the Solid Waste Planning Committee was reviewing the funding needs of the operation through a fee assigned to each household under P.A.138 of 1986.

## **New Economic Development Initiatives**

### **Renaissance Zone Designations**

In 2000 the Tuscola County Board of Commissioners in conjunction with the State of Michigan designated the Caro and Cass City Industrial Parks as tax-free Renaissance Zones through December of 2009. The Renaissance Zone designation allows most property taxes at the local and County level to be waived over a multi-year period. This is intended to be a tool to encourage manufacturing firms to locate in these industrial parks.

### **Countywide Brownfield Redevelopment Authority**

In 2000 Tuscola County implemented a Brownfield Redevelopment Authority. The purpose of this Authority is to encourage the development of abandoned, undeveloped, or under utilized property (called a brownfield) because of environmental contamination. Increases in taxable value as a result of improvements made to these properties can be captured for a certain period of time to repay the costs of making the original improvements. Also, taxable value increases can be captured for up to five years after project completion to create a revolving loan fund for new projects. Ultimately, these properties are put back on the tax rolls.

## **MAJOR COUNTY INITIATIVES**

### **County Facility Upgrades**

Significant capital investments have recently been made to upgrade and maintain the viability of County facilities.

### **Courthouse**

Approximately 1.13 million dollars was spent for new heating and cooling systems in the Courthouse, Annex, and Sheriff Buildings. These heating/cooling

systems were 30 or more years old and on the verge of becoming completely non-functional. Annex building and Magistrate office remodeling work will begin in early 2001. Work was started in late 2000 and will continue into 2001 to complete Courthouse barrier-free compliance. Barrier-free compliance is anticipated to cost approximately \$382,000 with one of the major costs involving elevator installation.

### **Security System**

A state of the art security system with metal detectors and X-ray machines has been implemented in the Courthouse. Equipment and remodeling costs for the security system were approximately \$190,000. Annual operating costs are in excess of \$80,000 for police officer staffing of the security system.

### **Office Space Planning**

The deficiency of office space to efficiently conduct operations prompted the Board of Commissioners to approve an architectural study to review alternative solutions to the office space problems. The County Board of Commissioners has started a capital projects fund to build reserves to solve office space deficiency and related space problems on a "pay as you go" type of plan. The Board has commissioned an architectural firm to develop specifications to construct a 13,000 square foot building connected to the current Courthouse by a vestibule to house District Court and Prosecutor operations.

### **Medical Care Facility**

The County Medical Care Facility has major building space deficiencies and is unable to efficiently accommodate the resident population. A millage question to expand and upgrade the facility failed in 1998, but it is anticipated that a new millage question may be asked in 2001 or 2002.

## **County Computer Technology Investments**

Tuscola has advanced in the effective use of computer technology. Virtually all County operations utilize computers for daily operations, but the need for new and advanced software continues. Departments strive to fully utilize computer technology in order to keep pace with new office demands. Departmental efficiency studies conducted by independent auditing firms have explained the need for increased computerization, emphasizing the need for optical imaging technologies. In the year 2000, planning and implementation of computer technology continued for many County operations.

### **Optical Imaging**

The County is reviewing methods of financing and implementing optical imaging. In other counties, the use of optical imaging has normally been implemented in

the Register of Deeds and County Clerk offices first. Eventually optical imaging would be used in many other departments. The state is debating a bill that would change fees generated in the Register of Deeds office to provide funds for County technology needs. Provision of fee or other new revenue source is vital in order to implement optical technology.

#### **Computer Aided Dispatch**

The County's current computer aided dispatch software system is out-of-date and needs to be replaced soon because of the vital functions of the Dispatch Operation. The County Dispatch Director has been reviewing software/hardware systems that will accomplish computer aided dispatch needs of the department. It is anticipated that a substantial investment will be required to meet these needs. Costs are estimated in the range of \$250,000 to \$300,000 and could be lease-purchased over several years. The County has applied for grant assistance to purchase the system. Implementation of a new system will likely begin in 2001.

#### **Sheriff Department**

The Sheriff Department made significant strides in accomplishing automation goals for the department over the past few years. Federal and State grants, along with a County commitment to match these grants have enabled the purchase of a vastly improved records management software system. The Justice Records Management software makes the important police records database in the Sheriff Department available to laptop computers in patrol cars and local police agencies. Police reports can now be efficiently prepared at the scene and police agencies have direct access to database information for investigations. Remaining goals are to link Dispatch and the Court system to the Sheriff Department database.

#### **Other Computer Systems**

Other computer related activities include hardware/software upgrades in the prosecutor's office; assisting local units of government in purchasing computerized election equipment, and review of potential E-Government applications in Tuscola County.

### **Other County Activities**

#### **Millage/Surcharge Renewals**

In the August 2000 primary election, the public approved renewal of each of the following millages for 8 years: bridge improvements (.4807 mills), primary road improvements (.9657 mills), and mosquito abatement (.6415 mills). Also of significance, the public renewed the telephone surcharge for 5 years, which funds the dispatch operation. The public vote of confidence in these programs assures funding stability for several years.

### **Accounting Department**

In 2000, the County Board of Commissioners made a decision to form an Accounting Department as part of the County Controller's Office. The formation of this department strengthened the coordination of vital financial functions such as budgeting, accounting, payroll, and fringe benefit administration. The department was formed through the reorganization of staff in the County Clerk and Treasurer Offices to the Controller's Office.

### **Labor Negotiations**

Union contracts that expired in 2000 which have been settled include: AFSCME Courthouse, AFSCME Deputies, and Government Employees Labor Council (Dispatchers). Contracts that expired in 2000 but are not settled as of this writing include: Michigan Association of Police (Corrections Officers and other Non-Certified Deputies) and Police Officers Association of Michigan (Certified Deputies). The Police Officers Labor Council (Sheriff Command Unit) expires in 2001.

### **Jail Crowding/District Court Probation Department**

The District Court Probation Department was restructured as part of the 2000 budgeting process adding a Chief Probation Officer and a new intensive probation program. This program is anticipated to assist in alleviating a jail-overcrowding situation by placing appropriate people on intensive probation rather than in jail.

### **New State Police Building**

Construction of the 7,500 square foot State Police Building was completed in 2000. The County bonded for 1.65 million dollars to construct this facility and will retire bond payments over 15 years from lease payments made by the State of Michigan. After the bonds are retired, the State will continue to make certain payment amounts to the County for the State Police to remain in this County facility.

## **FINANCIAL INFORMATION**

### **Accounting System**

The County's financial statements for the governmental fund types, expendable fund types, and agency funds have been prepared on the modified accrual basis of accounting according with generally accepted accounting principles. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, provided the liability normally would be liquidated with expendable available financial resources. The major exception to this general rule is principal and interest on general long-term debt, which is generally recognized when due.

The proprietary funds, the nonexpendable trust fund, and the pension fund of the component unit are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned with their expenses being recognized as they are incurred. The proprietary funds, the nonexpendable trust fund, and the pension fund of the component unit are accounted for on a cost of services measurement focus. This means that all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total assets.

In developing and evaluating the County's accounting internal controls, consideration is given to the adequacy of internal accounting controls. Accounting controls are comprised of the plan of organization and the procedures and records that are concerned with the safeguarding of assets and the reliability of financial records, and consequently is designed to provide reasonable assurance that:

- Transactions are executed in accordance with management's general or specific authorization.
- Transactions are recorded as necessary (1) to permit preparation of financial statements in conformity with generally accepted accounting principles or other criteria, such as finance related legal and contractual compliance requirements applicable to such statements, and (2) to maintain accountability for assets.
- Access to assets is permitted only in accordance with management's authorization.
- The recorded accountability for assets is compared with the existing assets at reasonable intervals, and appropriate action is taken with respect to any differences.

### **Budgetary Control**

In addition to accounting controls, the County maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Commissioners. The County budgets for the general fund, special revenue funds, and debt service funds on the modified accrual basis consistent with generally accepted accounting principles. Budgetary control is exercised at the fund, activity and line item basis, subject to all County policies regarding the expenditures of funds and the conditions set forth in the General Appropriations Act.

**General, All Governmental and Expendable Trust Fund Revenues by Source**

The following tables provide a summary of the Counties general and governmental revenues by source for 2000, and are presented in relation to December 31, 1999.

<b>GENERAL FUND REVENUE BY SOURCE</b>					
<b>Revenue and Other Financing Sources</b>	<b>1999 Amount</b>	<b>2000 Amount</b>	<b>Percent of 2000 Total</b>	<b>1999-2000 Dollar Change</b>	<b>1999-2000 Percent Change</b>
Taxes	\$3,620,666	\$3,800,582	37.27%	\$179,916	4.97%
Licenses and Permits	\$441,998	\$490,836	4.81%	\$48,838	11.05%
Inter-Governmental	\$2,035,232	\$2,108,672	20.68%	\$73,440	3.61%
Charges for Services	\$1,640,684	\$1,698,184	16.65%	\$57,500	3.50%
Fines and Forfeits	\$100,816	\$129,057	1.27%	\$28,241	28.01%
Interest and Rents	\$277,433	\$357,235	3.50%	\$79,802	28.76%
Reimbursements/Refunds	\$425,541	\$711,485	6.98%	\$285,944	67.20%
Other Revenue	—	—	—	—	—
Operating Transfer In	\$982,845	\$900,848	8.84%	\$(81,997)	(8.34)%
<b>Totals</b>	<b>\$9,525,215</b>	<b>\$10,196,899</b>	<b>100.00%</b>	<b>\$671,684</b>	<b>7.10%</b>

**ALL GOVERNMENTAL AND EXPENDABLE  
TRUST FUND REVENUES BY SOURCE**

<b>Revenue and Other Financing Sources</b>	<b>1999 Amount</b>	<b>2000 Amount</b>	<b>Percent of 2000 Total</b>	<b>1999-2000 Dollar Change</b>	<b>1999-2000 Percent Change</b>
Taxes	\$5,407,348	\$5,681,758	20.59%	\$274,410	5.07%
Licenses and Permits	\$596,285	\$646,749	2.34%	\$50,464	8.46%
Inter-Governmental	\$5,430,817	\$5,628,771	20.40%	\$197,954	3.65%
Charges for Services	\$8,738,860	\$9,926,327	35.97%	\$1,187,467	13.59%
Fines and Forfeits	\$157,770	\$194,660	0.71%	\$36,890	23.38%
Interest and Rents	\$364,174	\$502,405	1.82%	\$138,231	37.96%
Reimbursements/Refunds	\$477,484	\$725,482	2.63%	\$247,998	51.94%
Other Revenue	\$220,471	\$373,092	1.35%	\$152,621	69.22%
Operating Transfer In	\$3,625,650	\$3,914,943	14.19%	\$289,293	7.98%
<b>Totals</b>	<b>\$25,018,859</b>	<b>\$27,594,187</b>	<b>100.00%</b>	<b>\$2,575,328</b>	<b>10.29%</b>

- Property tax is the largest single source of revenue to the General Fund. In 1999, taxable values of property in Tuscola County increased by 4.79 percent resulting in an increase of tax collections to the General Fund.
- Intergovernmental is the second largest category of revenue to the General Fund. The accounting of ADC incentive revenue was changed to be receipted into the Friend of the Court Fund. This decrease is offset by an increase of state revenue sharing which is the second largest single source of revenue to the General Fund and state court equity payments resulting in a 3.61 percent increase in this category.
- The third largest category of revenue to the General Fund is the Charges for Services category. Fees reclassified to the Friend of the Court Fund from the General Fund along with a decrease in the revenues generated in the office of the Register of Deeds are offset by the increase of revenue generated by fees collected in District Court.
- An increase of 1.9 percent in the fee charged for building permits along with a gain in the number of permits issued resulted in an increase of 11 percent to the License and Permit category of the General Fund.
- The County Treasurer invested a higher available dollar amount in year 2000, resulting in improved interest rates for the monies invested. The growth of the Interest and Rent category was 29 percent.

- Fines and Forfeitures is the smallest category of revenue to the General Fund. The increase of revenue generated by the County Sheriffs Department along with an increase in the number of Bonds forfeited contributed to the gain of 28 percent in this category.
- Refunds and reimbursements can vary from year to year along with the Miscellaneous or Other Revenue Category. The revenue resulting from a lawsuit involving the Register of Deeds Office totaled \$ 49,000 and is a one-time source of revenue for the year 2000. Indirect service cost charged by the General Fund for services to other funds is also recorded in this category.
- Transfers to the General Fund primarily involve Delinquent Tax Revolving funds.

The following statements provide a broader analysis of information based on the General Fund along with all governmental and Expendable Trust Fund revenues. The result of the comparison reveals an increase of approximately 10 percent overall (including transfers-in).

- Charges for Services make up 36 percent of all revenue for primary governmental operations, making this the largest revenue source. The revenues generated by the Medical Care Facility and the Dispatch Funds are the two largest sources for this category.
- The second largest category is Taxes, with an increase of 5.07 percent overall, generated from the increase in taxable values within the County.
- The Intergovernmental category grew by 3.65 percent or \$ 197,954 making this the third largest category when all funds are analyzed.

**General, All Governmental and Expendable Trust Fund Expenditures by Function**

The following tables present a summary of the County's general governmental expenditures and other financial uses for the year ending December 31, 2000. The amounts and percentages of increases and decreases are in relation to December 31, 1999.

<b>GENERAL FUND EXPENDITURES BY FUNCTION</b>					
<b>Expenditures and Other Financing Uses</b>	<b>1999 Amount</b>	<b>2000 Amount</b>	<b>Percent of 2000 Total</b>	<b>1999-2000 Dollar Change</b>	<b>1999-2000 Percent Change</b>
Legislative	\$145,713	\$118,747	1.17%	(\$26,966)	(18.51)%
Judicial	\$1,563,509	\$1,694,120	16.64%	\$130,611	8.35%
General Government	\$2,447,510	\$2,699,353	26.52%	\$251,843	10.29%
Public Safety	\$1,481,483	\$1,583,749	15.56%	\$102,266	6.90%
Public Works	\$699,472	\$847,584	8.33%	\$148,112	21.17%
Health and Welfare	\$449,258	\$440,373	4.33%	(\$8,885)	(1.98)%
Recreation and Culture	---	---	---	---	---
Other	\$215,659	\$213,891	2.10%	(\$1,768)	(0.82)%
Capital Outlay	---	---	---	---	---
Debt Service	---	---	---	---	---
Operating Transfers Out	\$2,210,875	\$2,580,396	25.35%	\$369,521	16.71%
<b>Totals</b>	<b>\$9,213,479</b>	<b>\$10,178,213</b>	<b>100.00%</b>	<b>\$964,734</b>	<b>10.47%</b>

<b>ALL GOVERNMENTAL AND EXPENDABLE TRUST FUND EXPENDITURES BY FUNCTION</b>					
<b>Expenditures and Other Financing Uses</b>	<b>1999 Amount</b>	<b>2000 Amount</b>	<b>Percent of 2000 Total</b>	<b>1999-2000 Dollar Change</b>	<b>1999-2000 Percent Change</b>
Legislative	\$145,713	\$118,747	0.42%	(\$26,966)	(18.51)%
Judicial	\$2,486,538	\$2,636,042	9.35%	\$149,504	6.01%
General Government	\$3,120,608	\$3,549,453	12.59%	\$428,845	13.74%
Public Safety	\$3,337,502	\$3,653,770	12.96%	\$316,268	9.48%
Public Works	\$1,036,929	\$2,130,551	7.60%	\$1,093,622	105.47%
Health and Welfare	\$9,357,896	\$10,040,349	35.63%	\$682,453	7.29%
Recreation and Culture	\$10,664	\$10,104	0.04%	(\$560)	(5.25)%
Other	\$215,659	\$213,891	1.17%	\$115,846	53.72%
Capital Outlay	\$1,332,980	\$1,746,790	6.20%	\$413,810	31.04%
Debt Service	\$962,573	\$1,016,085	3.60%	\$53,512	5.56%
Operating Transfers Out	\$2,648,428	\$2,941,636	10.44%	\$293,208	11.07%
<b>Totals</b>	<b>\$24,655,490</b>	<b>\$28,057,418</b>	<b>100.00%</b>	<b>\$3,401,928</b>	<b>14.27%</b>

- Including transfers out, General Fund expenditures increased by approximately 10 percent or \$ 964,734 from 1999 to 2000.
- The 1999 to 2000 decline in legislative expenditures is the result of changes in the accounting of legal costs. In 1999 these costs were included in the County Board of Commissioner's budget. Beginning in 2000, these costs were accounted for as a separate General Fund activity.
- Judicial costs grew by approximately \$130,000 or 8 percent in the General Fund from 1999 to 2000. Much of this increase occurred in Circuit Court involving court appointed attorney costs.
- The General Fund category of general government grew by approximately 10 percent from 1999 to 2000. Factors in this increase include: 2000 being an election year with corresponding costs as well as a new activity titled Legal Services being added into this category in 2000.
- The public safety category centers on activities of the Sheriff's Department. For the General Fund, public safety costs grew by 6.9 percent from 1999 to 2000. It should be noted that courthouse security was a new cost added to this category beginning in 2000.
- A significant increase in the public works category expenditure has occurred because of substantial increases in drainage system costs. From 1999 to 2000 the General Fund public works expenditures increased by over 21 percent or \$148,112 dollars.
- From 1999 to 2000 Health and Welfare expenses actually showed a slight decline of approximately 2 percent in the General Fund. Veteran burial costs were slightly down in comparison to the year before.
- Operating transfers out of the General Fund grew by 16.7 percent from 1999 to 2000. There are numerous transfers out from the General Fund to other County funds.

The following statements provide a broader analysis of information based on the General Fund along with all governmental and Expendable Trust Fund expenditures. The result of the comparison reveals an increase of approximately 14 percent overall (including transfers-out).

- The category of Public Works increased considerably with a major factor being the construction of the State Police Building.

- The Capital Outlay category had a 31 percent increase in expenditures. The Building and Site Fund was used for renovations of County buildings and also the process for which handicapped accessibility is being implemented.

**Proprietary Operations**

The County Delinquent Tax Internal Service Fund is significant in meeting the annual County operational costs and providing a balanced budget. The County has established a policy to assure the continuation of self-funding the delinquent tax process. The Health Insurance Internal Service Fund was established to pay the premiums that provide coverage to employees of the County.

**Fiduciary Funds**

The Trust and Agency Fund sets aside monies to be distributed to other units of government. The Library Penal Fines Fund was established to collect penal fines and distribute them to various Libraries within the County on a quarterly basis. The Employee Vacation and Sick Time Fund was established to fulfill the obligations of the County to pay employees who qualify for payment of earned sick and vacation time. The Cemetery Trust Fund disburses yearly interest earnings to specific townships for the care of cemetery lots.

**Cash Management**

Cash balances are invested according to the Investment Policy adopted by the Board of Commissioners. The County Treasurer is authorized to invest funds of the County in accordance with investments permitted by Public Act 20 of 1943 as amended, MCL 129.91.

**Debt**

Capital Leases exist for the purchases of a computer data system and the purchase of phone system upgrades and are both due in monthly installments. The Health Department entered into a lease with the County for office space. The Building Authority Debt along with the DPW Bonds for sewer projects total \$7,272,000. Under the current state statutes, the County's maximum legal debt limit is 10 percent of the state equalized value. The County's debt margin is as follows:

Debt Limit	\$ 124,620,343
Debt Margin	117,417,453

The County's gross long term debt was \$8,040,023 at December 31, 2000, which is equivalent to \$135.70 per capita.

**Risk Management**

The County is exposed to risks of loss related to theft, damage to, and the destruction of assets; injuries to employees and natural disasters. The County carries commercial insurance to cover all risk and losses.

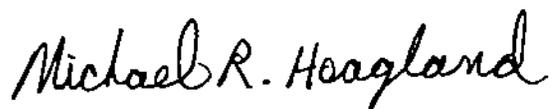
**Independent Audit**

Michigan law requires that an audit of the County's financial statements be performed annually. The Tuscola County Board of Commissioners has engaged Rehmann Robson, Independent Auditors to complete this requirement. The Independent Audit is included in this report.

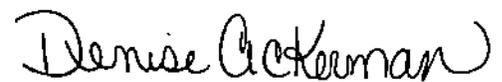
**Acknowledgement**

This report was prepared through the dedication and support of the staff of the Tuscola County Controller's Office. We would like to express our appreciation to various County departments for their cooperation and assistance. We would like to sincerely thank the Board of Commissioners who have supported the interest and planning of this financial operation. We respect the decisions that are made to ensure that the County may operate in a fiscally responsible and progressive manner.

Sincerely,



Michael R. Hoagland  
Tuscola County Controller/Administrator



Denise Ackerman  
Chief Accountant

## The Board of Commissioners

Norma Bates  
District 4  
Chairperson

District 1 James Schafer  
District 2 Edward Scollon  
District 3 Kenneth Hess

District 5 Donald McLane  
District 6 Gerald Peterson  
District 7 Roy Petzold

### Administration

County Controller/Administrator

Michael Hoagland

### Elected Officials

Circuit Court Judge  
District Court Judge  
Probate Court Judge  
Prosecutor  
Sheriff  
County Clerk  
Register of Deeds  
Drain Commissioner  
Treasurer

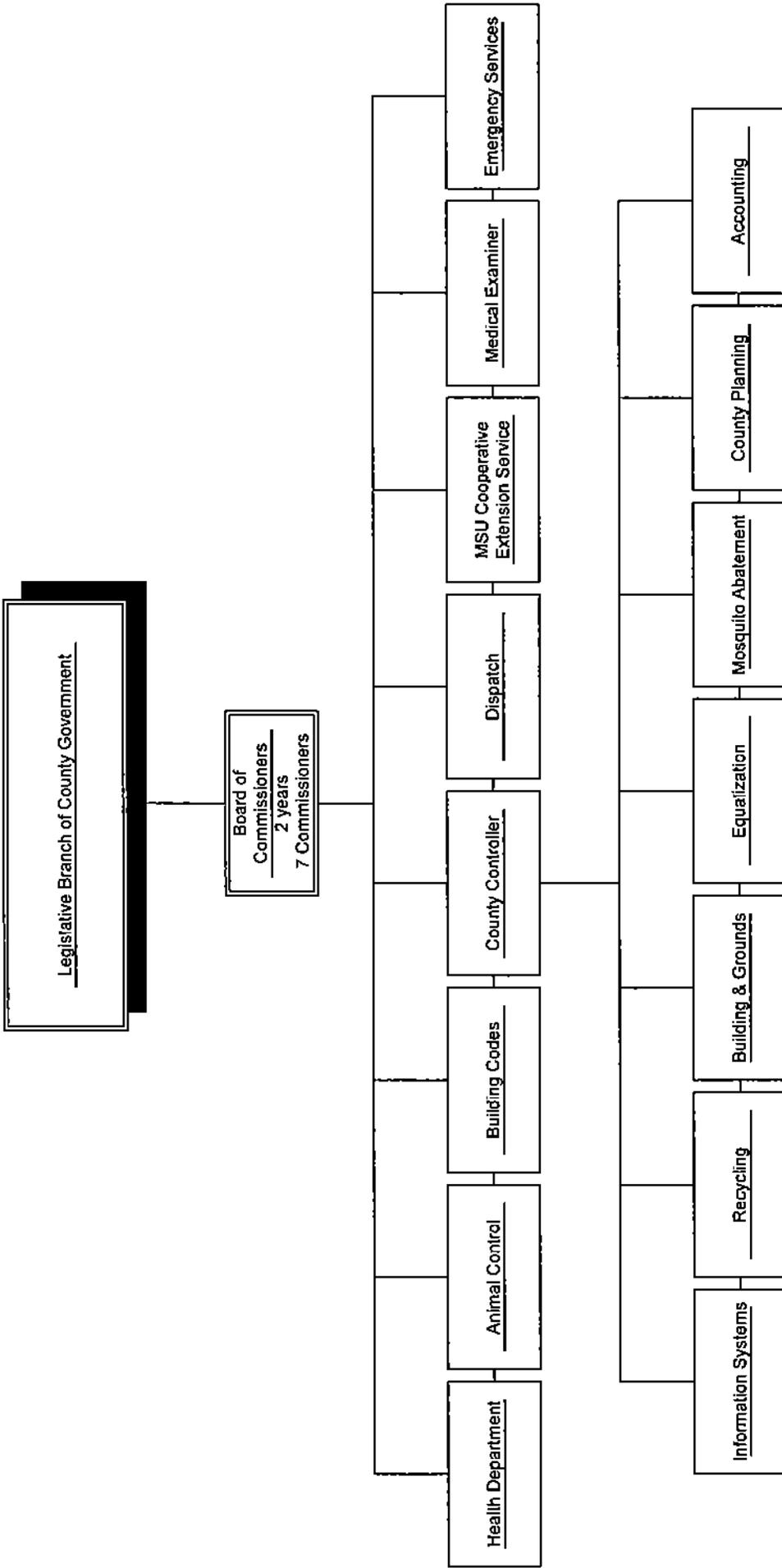
Patrick Joslyn  
Kim Glaspie  
William Kent  
Mark Reene  
Thomas Kern  
Margie White-Cormier  
Virginia McLaren  
Sarah Pistro  
Patricia Donovan

### Appointed Officials

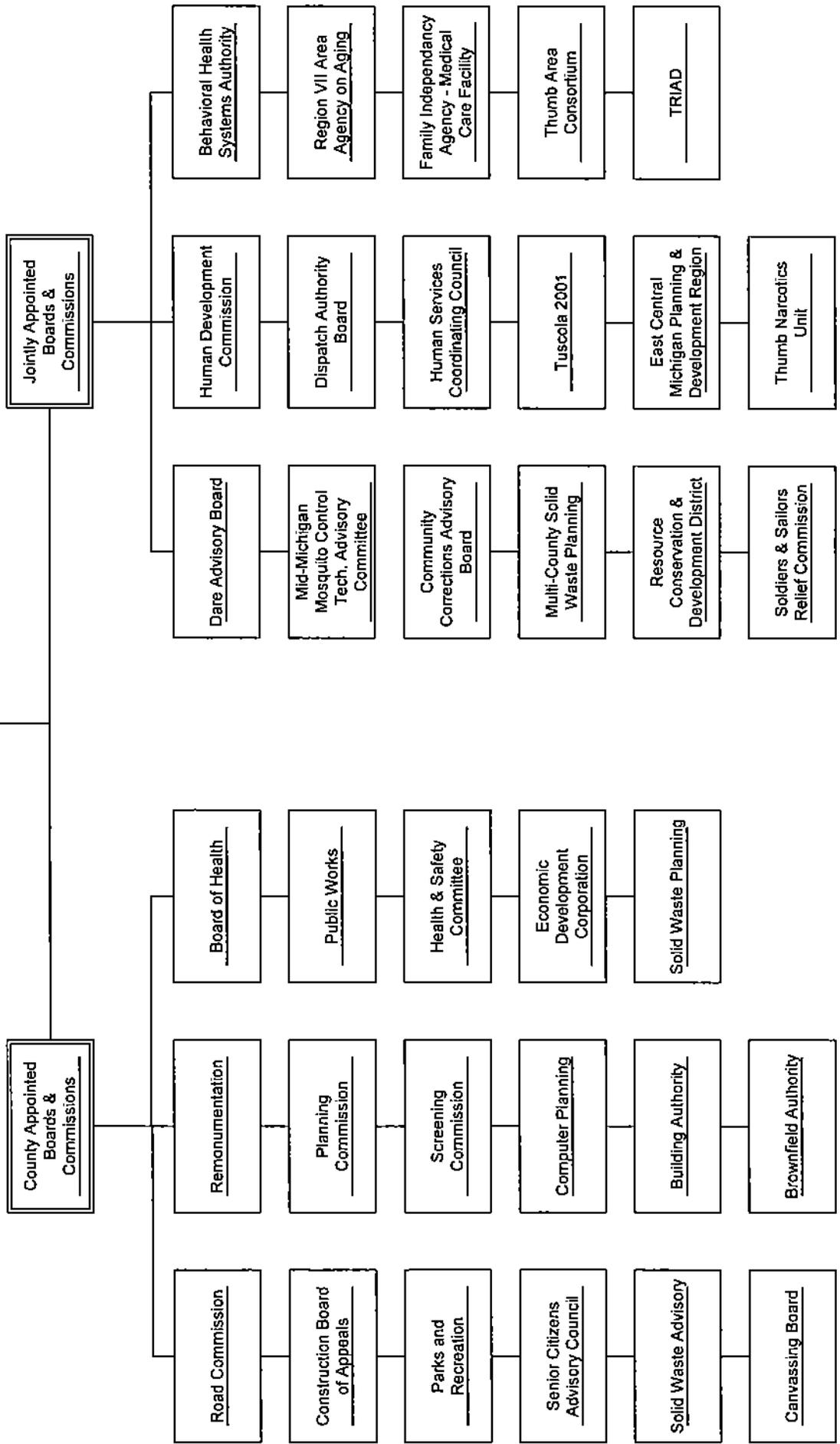
Director of Facilities & Buildings and Codes  
Dispatch Director  
Equalization Director  
Friend of the Court  
Mosquito Abatement Director  
Animal Control Officer  
Juvenile Director  
Undersheriff  
Director of Information Systems  
Magistrate II  
MSU/Co-Op Director  
Recycling Coordinator  
Health Officer

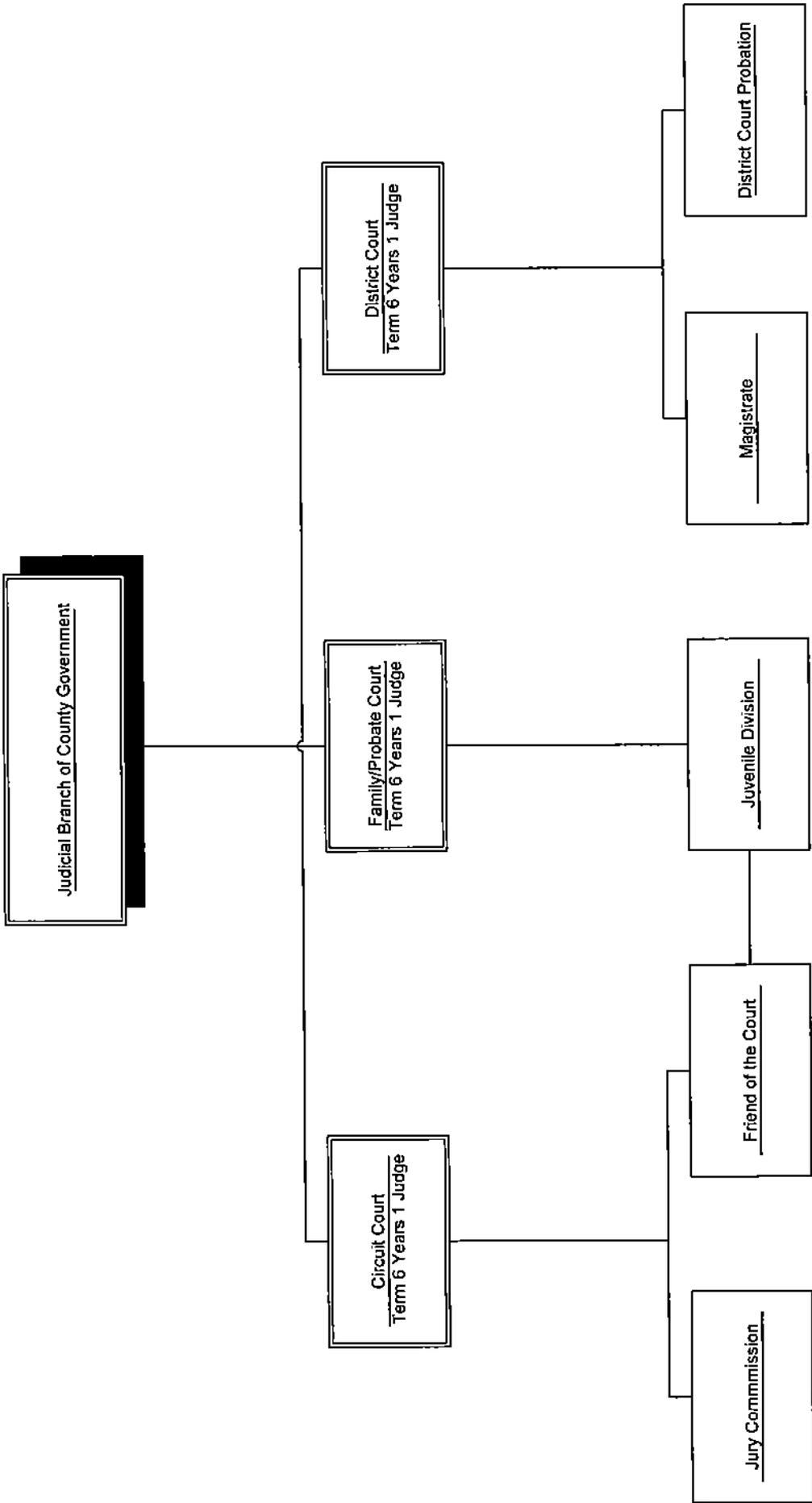
Sharon Carroll  
Robert Klenk  
Walter Schlichting  
Mary Lou Burns  
William Wallace  
Geoffrey Quinn  
Robert Popielarz  
James Jashinske  
Ramon Enriquez  
Steven Sattler  
James Zook  
Sharon Mika  
Gretchen Tenbusch

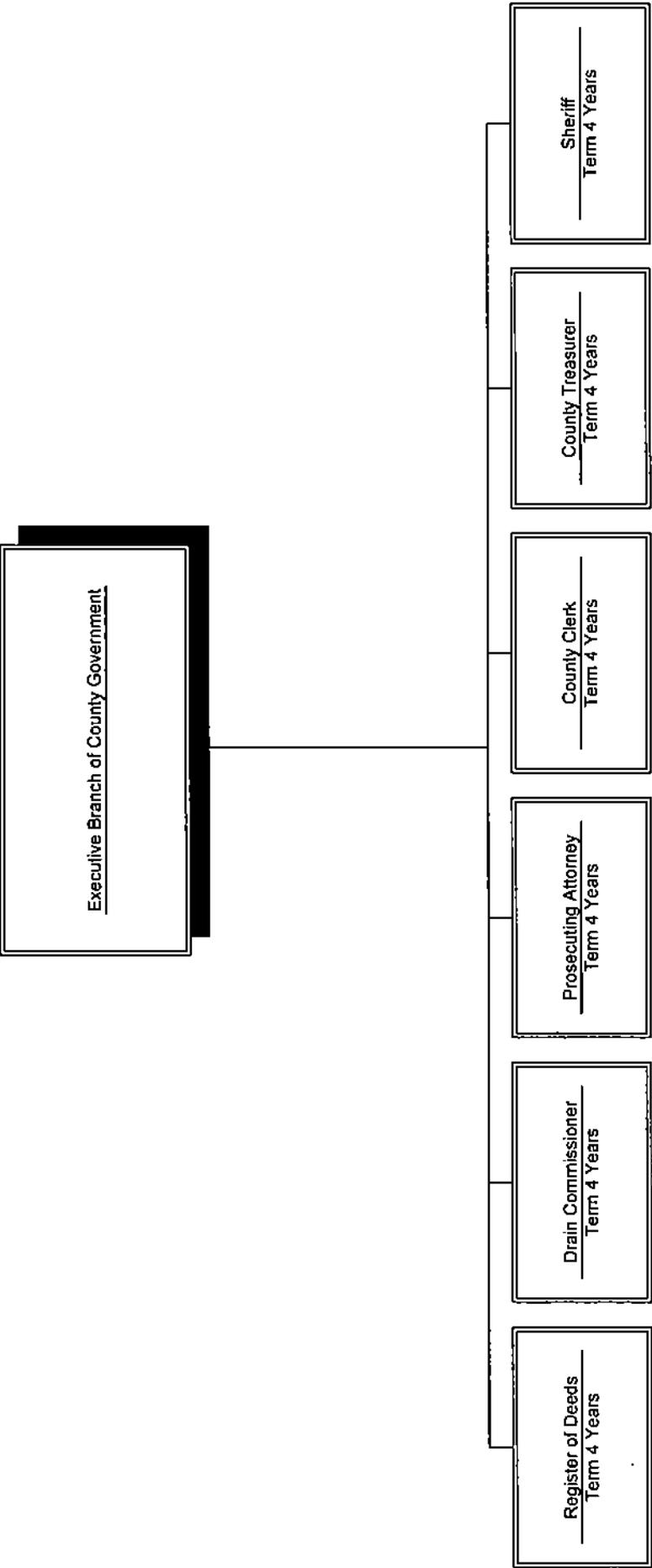




County Boards and Commissions







## INDEPENDENT AUDITORS' REPORT

March 12, 2001

Board of Commissioners  
County of Tuscola  
Tuscola, Michigan

We have audited the accompanying general purpose financial statements of *Tuscola County, Michigan* as of and for the year ended December 31, 2000, as listed in the table of contents. These general purpose financial statements are the responsibility of *Tuscola County, Michigan's* management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Tuscola County Health Department, which represents 8% of total assets and 11% of total revenues of the Special Revenue Fund type, and we did not audit the financial statements of the Tuscola County Road Commission, which represents 15% of total assets and 79% of total revenues of the Discretely Presented Component Units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Tuscola County Health Department and the Tuscola County Road Commission, is based on the reports of other auditors.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the reports of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the reports of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of *Tuscola County, Michigan*, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund type and nonexpendable trust fund for the year then ended in conformity with generally accepted accounting principles.



In accordance with *Government Auditing Standards*, we have also issued our report dated March 12, 2001, on our consideration of *Tuscola County, Michigan's* internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for the purposes of additional analysis and are not a required part of the general purpose financial statements of *Tuscola County, Michigan*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the general purpose financial statements of *Tuscola County, Michigan*. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion and based on the report of other auditors, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

The statistical data listed in the table of contents is presented for purposes of additional analysis and is not part of the general purpose financial statements of *Tuscola County, Michigan*. Such information has not been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, accordingly, we express no opinion on it.

*Lehmann Lohman, P.C.*





**TUSCOLA COUNTY**  
**COMBINED BALANCE SHEET - ALL FUND TYPES,**  
**ACCOUNT GROUPS AND DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,100	\$ 2,699,506	\$ 97,158	\$ 163,055
Investments	486,878	193,492	36,209	785,587
Taxes receivable	3,967,464	1,968,762	-	-
Special assessments receivable	-	-	-	-
Accounts receivable	74,771	1,493,597	108	-
Allowance for uncollectible accounts	-	(359,243)	-	-
Due from other funds	757,261	550,889	-	433,000
Due from other component units	-	-	-	-
Due from State	399,382	295,424	-	-
Due from other governmental units	-	22,438	-	-
Inventory	-	-	-	-
Prepaid expenditures	-	16,987	-	-
Advances to other funds	-	-	-	-
Advances to component unit	610,000	-	-	-
Restricted assets:				
Cash and cash equivalents	-	21,675	-	-
Investments	-	833,662	-	-
Taxes receivable	-	-	-	-
Property, plant and equipment-net of accumulated depreciation	-	-	-	-
Amount available for retirement of general long term debt	-	-	-	-
Amount to be provided for retirement of general long term debt	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 6,302,856</b>	<b>\$ 7,737,189</b>	<b>\$ 133,475</b>	<b>\$ 1,381,642</b>

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Type	Fiduciary Fund Types	Account Groups			Totals (Memorandum Only)	Component Units	Totals (Memorandum Only)
		Internal Service	Trust and Agency	General Fixed Assets	General Long Term Debt		Primary Government
\$ 3,337,398	\$ 1,942,134	\$ -	\$ -	\$ -	\$ 8,246,351	\$ 2,894,059	\$ 11,140,410
3,028,641	7,029	-	-	-	4,537,836	4,264,426	8,802,262
2,245,795	-	-	-	-	8,182,021	-	8,182,021
-	-	-	-	-	-	11,778,398	11,778,398
6,608	-	-	-	-	1,575,084	1,037,174	2,612,258
-	-	-	-	-	(359,243)	-	(359,243)
-	369,300	-	-	-	2,110,450	-	2,110,450
-	-	-	-	-	-	400,783	400,783
-	-	-	-	-	694,806	-	694,806
79,621	-	-	-	-	102,059	5,700	107,759
-	-	-	-	-	-	322,778	322,778
-	-	-	-	-	16,987	171,452	188,439
1,817,389	-	-	-	-	1,817,389	-	1,817,389
-	-	-	-	-	610,000	-	610,000
-	-	-	-	-	21,675	615,751	637,426
-	-	-	-	-	833,662	-	833,662
-	-	-	-	-	-	1,073,426	1,073,426
-	-	13,507,394	-	-	13,507,394	2,522,530	16,029,924
-	-	-	133,475	-	133,475	1,399,414	1,532,889
-	-	-	7,906,548	-	7,906,548	11,660,315	19,566,863
<b>\$ 10,515,452</b>	<b>\$ 2,318,463</b>	<b>\$ 13,507,394</b>	<b>\$ 8,040,023</b>	<b>\$ -</b>	<b>\$ 49,936,494</b>	<b>\$ 38,146,206</b>	<b>\$ 88,082,700</b>

(Continued)

**TUSCOLA COUNTY**  
**COMBINED BALANCE SHEET (Continued)**  
**ALL FUND TYPES, ACCOUNT GROUPS AND**  
**DISCRETELY PRESENTED COMPONENTS UNITS**  
**DECEMBER 31, 2000**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 90,392	\$ 358,609	\$ -	\$ 2,350
Accrued liabilities	51,663	81,510	-	-
Due to other funds	1,083,124	302,431	-	-
Due to other component units	-	-	-	-
Due to other governmental units	213	-	-	-
Patient trust fund	-	11,317	-	-
Bonds and deposits	-	57,600	-	-
Undistributed receipts	-	-	-	-
Undistributed taxes	-	-	-	-
Due to employees	-	-	-	-
Deferred revenue	3,967,464	2,130,372	-	-
Advances from other funds	-	-	-	-
Advances from primary government	-	-	-	-
Advance - State	-	3,335	-	-
Contracts and capital leases payable	-	-	-	-
General obligations				
bonds and notes	-	-	-	-
Accrued employee benefits	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>5,192,856</b>	<b>2,945,174</b>	<b>-</b>	<b>2,350</b>
<b>FUND EQUITY</b>				
Investment in general fixed assets	-	-	-	-
Retained Earnings				
Reserved	-	-	-	-
Unreserved	-	-	-	-
Fund Balance				
Reserved	610,000	861,438	133,475	1,379,292
Unreserved:				
Designated	-	-	-	-
Undesignated	500,000	3,930,577	-	-
<b>TOTAL FUND EQUITY</b>	<b>1,110,000</b>	<b>4,792,015</b>	<b>133,475</b>	<b>1,379,292</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 6,302,856</b>	<b>\$ 7,737,189</b>	<b>\$ 133,475</b>	<b>\$ 1,381,642</b>

The accompanying notes are an integral part of these financial statements.

Proprietary Fund Type	Fiduciary Fund Types	Account Groups		Totals (Memorandum Only)		Totals (Memorandum Only)	
		General Fixed Assets	General Long Term Debt	Primary Government	Component Units	Reporting Entity	
Internal Service	Trust and Agency						
\$ 44,121	\$ -	\$ -	\$ -	\$ 495,472	\$ 561,188	\$ 1,056,660	
-	884,100	-	-	1,017,273	34,697	1,051,970	
757,261	7,804	-	-	2,150,620	-	2,150,620	
-	-	-	-	-	400,783	400,783	
-	608,045	-	-	608,258	-	608,258	
-	-	-	-	11,317	-	11,317	
-	-	-	-	57,600	-	57,600	
-	114,259	-	-	114,259	-	114,259	
-	694,350	-	-	694,350	-	694,350	
-	2,876	-	-	2,876	-	2,876	
-	-	-	-	6,097,836	12,975,574	19,073,410	
1,817,389	-	-	-	1,817,389	-	1,817,389	
-	-	-	-	-	610,000	610,000	
-	-	-	-	3,335	152,815	156,150	
-	-	-	64,365	64,365	-	64,365	
-	-	-	7,272,000	7,272,000	13,025,698	20,297,698	
-	-	-	703,658	703,658	34,031	737,689	
<b>2,618,771</b>	<b>2,311,434</b>	<b>-</b>	<b>8,040,023</b>	<b>21,110,608</b>	<b>27,794,786</b>	<b>48,905,394</b>	
-	-	13,507,394	-	13,507,394	2,522,530	16,029,924	
6,618,426	-	-	-	6,618,426	-	6,618,426	
1,278,255	-	-	-	1,278,255	-	1,278,255	
-	6,800	-	-	2,991,005	4,777,732	7,768,737	
-	-	-	-	-	615,751	615,751	
-	229	-	-	4,430,806	2,435,407	6,866,213	
<b>7,896,681</b>	<b>7,029</b>	<b>13,507,394</b>	<b>-</b>	<b>28,825,886</b>	<b>10,351,420</b>	<b>39,177,306</b>	
<b>\$ 10,515,452</b>	<b>\$ 2,318,463</b>	<b>\$ 13,507,394</b>	<b>\$ 8,040,023</b>	<b>\$ 49,936,494</b>	<b>\$ 38,146,206</b>	<b>\$ 88,082,700</b>	

**TUSCOLA COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**  
**ALL GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND DISCRETELY**  
**PRESENTED COMPONENTS UNITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>REVENUES</b>				
Taxes	\$ 3,800,582	\$ 1,881,176	\$ -	\$ -
Licenses and permits	490,836	155,913	-	-
Intergovernmental				
Federal	12,275	760,318	-	-
State	2,073,747	1,986,578	180,829	-
Local	22,650	141,377	450,997	-
Charges for services	1,698,184	8,228,143	-	-
Fines and forfeits	129,057	65,603	-	-
Interest and rents	357,235	78,119	4,245	62,806
Reimbursements and refunds	711,485	13,997	-	-
Other	-	355,092	-	18,000
<b>TOTAL REVENUES</b>	<b>9,296,051</b>	<b>13,666,316</b>	<b>636,071</b>	<b>80,806</b>
<b>EXPENDITURES</b>				
Current:				
Legislative	118,747	-	-	-
Judicial	1,694,120	941,922	-	-
General government	2,699,353	850,100	-	-
Public safety	1,583,749	2,070,021	-	-
Public works	847,584	-	-	1,282,967
Health and welfare	440,373	9,599,976	-	-
Recreational and cultural	-	10,104	-	-
Other	213,891	-	-	-
Capital outlay	-	1,718,158	-	28,632
Debt service	-	33,849	982,236	-
<b>TOTAL EXPENDITURES</b>	<b>7,597,817</b>	<b>15,224,130</b>	<b>982,236</b>	<b>1,311,599</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>1,698,234</b>	<b>(1,557,814)</b>	<b>(346,165)</b>	<b>(1,230,793)</b>
<b>OTHER FINANCING SOURCES (USES)</b>				
Bond proceeds	-	-	-	-
Note proceeds	-	-	-	-
Operating transfer in	900,848	2,095,669	348,923	471,000
Operating transfer out	(2,580,396)	(282,925)	-	(78,315)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,679,548)</b>	<b>1,812,744</b>	<b>348,923</b>	<b>392,685</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>18,686</b>	<b>254,930</b>	<b>2,758</b>	<b>(838,108)</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>1,091,314</b>	<b>4,537,085</b>	<b>130,717</b>	<b>2,217,400</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 1,110,000</b>	<b>\$ 4,792,015</b>	<b>\$ 133,475</b>	<b>\$ 1,379,292</b>

The accompanying notes are an integral part of these financial statements.

Fiduciary Fund Type	Totals (Memorandum Only)		Component Units	Totals (Memorandum Only)	
	Expendable Trust	Primary Government		Reporting Entity	
\$	-	\$ 5,681,758	\$ 3,324,387	\$	9,006,145
	-	646,749	-		646,749
	-	772,593	1,211,317		1,983,910
	-	4,241,154	6,927,449		11,168,603
	-	615,024	2,380,550		2,995,574
	-	9,926,327	-		9,926,327
	-	194,660	-		194,660
	-	502,405	85,856		588,261
	-	725,482	-		725,482
	-	373,092	141,046		514,138
	-	<b>23,679,244</b>	<b>14,070,605</b>		<b>37,749,849</b>
	-	118,747	-		118,747
	-	2,636,042	-		2,636,042
	-	3,549,453	-		3,549,453
	-	3,653,770	-		3,653,770
	-	2,130,551	10,613,051		12,743,602
	-	10,040,349	-		10,040,349
	-	10,104	-		10,104
117,614	-	331,505	-		331,505
	-	1,746,790	5,471,957		7,218,747
	-	1,016,085	1,991,718		3,007,803
<b>117,614</b>		<b>25,233,396</b>	<b>18,076,726</b>		<b>43,310,122</b>
<b>(117,614)</b>		<b>(1,554,152)</b>	<b>(4,006,121)</b>		<b>(5,560,273)</b>
	-	-	3,205,000		3,205,000
	-	-	567,000		567,000
98,503	-	3,914,943	148,834		4,063,777
	-	(2,941,636)	(148,834)		(3,090,470)
<b>98,503</b>		<b>973,307</b>	<b>3,772,000</b>		<b>4,745,307</b>
<b>(19,111)</b>		<b>(580,845)</b>	<b>(234,121)</b>		<b>(814,966)</b>
<b>19,111</b>		<b>7,995,627</b>	<b>8,063,011</b>		<b>16,058,638</b>
<b>\$</b>	<b>-</b>	<b>\$ 7,414,782</b>	<b>\$ 7,828,890</b>	<b>\$</b>	<b>15,243,672</b>

**TUSCOLA COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL**  
**GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	General Fund		
	Amended Budget	Actual	Variance
<b>REVENUES</b>			
Taxes	\$ 3,786,400	\$ 3,800,582	\$ 14,182
Licenses and permits	440,662	490,836	50,174
Intergovernmental			
Federal	5,000	12,275	7,275
State	2,086,669	2,073,747	(12,922)
Local	23,000	22,650	(350)
Charges for services	1,492,200	1,698,184	205,984
Fines and forfeits	87,850	129,057	41,207
Interest and rents	246,033	357,235	111,202
Reimbursements and refunds	484,793	711,485	226,692
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>8,652,607</b>	<b>9,296,051</b>	<b>643,444</b>
<b>EXPENDITURES</b>			
Current:			
Legislative	118,747	118,747	-
Judicial	1,717,640	1,694,120	23,520
General government	2,774,754	2,699,353	75,401
Public safety	1,674,173	1,583,749	90,424
Public works	855,848	847,584	8,264
Health and welfare	445,746	440,373	5,373
Recreational and cultural	-	-	-
Other	229,546	213,891	15,655
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>7,816,454</b>	<b>7,597,817</b>	<b>218,637</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>836,153</b>	<b>1,698,234</b>	<b>862,081</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	640,830	900,848	260,018
Operating transfer out	(2,600,396)	(2,580,396)	20,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(1,959,566)</b>	<b>(1,679,548)</b>	<b>280,018</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(1,123,413)</b>	<b>18,686</b>	<b>1,142,099</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>1,110,000</b>	<b>1,091,314</b>	<b>(18,686)</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (13,413)</b>	<b>\$ 1,110,000</b>	<b>\$ 1,123,413</b>

The accompanying notes are an integral part of these financial statements.

Special Revenue Funds			Debt Service Funds		
Amended Budget	Actual	Variance	Amended Budget	Actual	Variance
\$ 1,875,500	\$ 1,881,176	\$ 5,676	\$ -	\$ -	\$ -
143,524	155,913	12,389	-	-	-
982,302	760,318	(221,984)	-	-	-
2,219,224	1,986,578	(232,646)	182,377	180,829	(1,548)
169,744	141,377	(28,367)	433,360	450,997	17,637
7,469,755	8,228,143	758,388	-	-	-
46,500	65,603	19,103	-	-	-
21,110	78,119	57,009	1,200	4,245	3,045
27,388	13,997	(13,391)	-	-	-
188,408	355,092	166,684	-	-	-
<b>13,143,455</b>	<b>13,666,316</b>	<b>522,862</b>	<b>616,937</b>	<b>636,071</b>	<b>19,134</b>
-	-	-	-	-	-
1,000,723	941,922	58,801	-	-	-
964,423	850,100	114,323	-	-	-
2,122,761	2,070,021	52,740	-	-	-
-	-	-	-	-	-
9,796,548	9,599,976	196,572	-	-	-
11,460	10,104	1,356	-	-	-
-	-	-	-	-	-
1,804,853	1,718,158	86,695	-	-	-
95,283	33,849	61,434	982,312	982,236	76
<b>15,796,051</b>	<b>15,224,130</b>	<b>571,921</b>	<b>982,312</b>	<b>982,236</b>	<b>76</b>
<b>(2,652,597)</b>	<b>(1,557,814)</b>	<b>1,094,783</b>	<b>(365,375)</b>	<b>(346,165)</b>	<b>19,210</b>
1,930,862	2,095,669	164,807	348,923	348,923	-
(371,503)	(282,925)	88,578	-	-	-
<b>1,559,359</b>	<b>1,812,744</b>	<b>253,385</b>	<b>348,923</b>	<b>348,923</b>	<b>-</b>
(1,093,237)	254,930	1,348,167	(16,452)	2,758	19,210
4,567,732	4,537,085	(30,647)	130,717	130,717	-
<b>\$ 3,474,495</b>	<b>\$ 4,792,015</b>	<b>\$ 1,317,520</b>	<b>\$ 114,265</b>	<b>\$ 133,475</b>	<b>\$ 19,210</b>

**TUSCOLA COUNTY**  
**COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES**  
**IN RETAINED EARNINGS/FUND BALANCE**  
**PROPRIETARY FUND TYPE AND NONEXPENDABLE TRUST FUND**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Internal Service	Non- Expendable Trust	
<b>OPERATING REVENUE</b>			
Charges for services	\$ 1,333,185	\$ -	\$ 1,333,185
Interest earned on taxes	347,695	-	347,695
Interest on investments	-	418	418
Other operating revenue	33,948	-	33,948
<b>TOTAL OPERATING REVENUES</b>	<b>1,714,828</b>	<b>418</b>	<b>1,715,246</b>
<b>OPERATING EXPENSES</b>			
Administrative fees	1,177,782	-	1,177,782
Settlements, claims and benefits	2,763	-	2,763
Other	1,646	369	2,015
<b>TOTAL OPERATING EXPENSES</b>	<b>1,182,191</b>	<b>369</b>	<b>1,182,560</b>
<b>OPERATING INCOME (LOSS)</b>	<b>532,637</b>	<b>49</b>	<b>532,686</b>
<b>NON-OPERATING REVENUE</b>			
Interest on investments	388,896	-	388,896
<b>INCOME BEFORE OPERATING TRANSFERS</b>	<b>921,533</b>	<b>49</b>	<b>921,582</b>
<b>OPERATING TRANSFERS</b>			
Operating transfer in	507,068	-	507,068
Operating transfer out	(1,407,916)	-	(1,407,916)
<b>NET OPERATING TRANSFERS</b>	<b>(900,848)</b>	<b>-</b>	<b>(900,848)</b>
<b>NET INCOME</b>	<b>20,685</b>	<b>49</b>	<b>20,734</b>
<b>RETAINED EARNINGS/FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>7,875,996</b>	<b>6,980</b>	<b>7,882,976</b>
<b>RETAINED EARNINGS/FUND BALANCE, END OF YEAR</b>	<b>\$ 7,896,681</b>	<b>\$ 7,029</b>	<b>\$ 7,903,710</b>

The accompanying notes are an integral part of these financial statements.

**TUSCOLA COUNTY  
COMBINED STATEMENT OF CASH FLOWS  
PROPRIETARY FUND TYPE AND NON-EXPENDABLE TRUST FUND  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Proprietary Fund Type	Fiduciary Fund Type	Totals (Memorandum Only)
	Internal Service	Non- Expendable Trust	
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ 532,637	\$ 49	\$ 532,686
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities			
Interest reported as operating income	-	(418)	(418)
(Increase) decrease in current assets			
Taxes receivables	170,519	-	170,519
Accounts receivables	70,531	-	70,531
Due from other governmental units	(75,595)	-	(75,595)
Increase (decrease) in current liabilities			
Accounts payable	(25,340)	-	(25,340)
Due to other funds	(202,987)	-	(202,987)
Due to other governmental units	(11,276)	-	(11,276)
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<b>458,489</b>	<b>(369)</b>	<b>458,120</b>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Advances to other funds	540,957	-	540,957
Advances from other funds	(488,251)	-	(488,251)
Operating transfer in	507,068	-	507,068
Operating transfer out	(1,407,916)	-	(1,407,916)
<b>NET CASH (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<b>(848,142)</b>	<b>-</b>	<b>(848,142)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Loans receivable	3,636	-	3,636
Sale of investments	824,306	-	824,306
Purchase of investments	-	(49)	(49)
Interest received	388,896	418	389,314
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<b>1,216,838</b>	<b>369</b>	<b>1,217,207</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>827,185</b>	<b>-</b>	<b>827,185</b>
<b>CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR</b>	<b>2,510,213</b>	<b>-</b>	<b>2,510,213</b>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 3,337,398</b>	<b>\$ -</b>	<b>\$ 3,337,398</b>
<b>RECONCILIATION TO COMBINED BALANCE SHEET:</b>			
Cash and cash equivalents			
Nonexpendable Trust Fund		\$ -	
Expendable Trust Fund		-	
Agency Funds		1,942,134	
<b>Total per Combined Balance Sheet</b>		<b>\$ 1,942,134</b>	

The accompanying notes are an integral part of these financial statements.

**TUSCOLA COUNTY**  
**COMBINING BALANCE SHEET**  
**ALL DISCRETELY PRESENTED COMPONENT UNITS**  
**DECEMBER 31, 2000**

	Drain Commission	Road Commission	Totals
<b>ASSETS</b>			
Cash and cash equivalents	\$ 2,884,466	\$ 9,593	\$ 2,894,059
Investments	4,264,426	-	4,264,426
Special assessments receivable	11,778,398	-	11,778,398
Accounts receivable	-	1,037,174	1,037,174
Inventory	-	322,778	322,778
Prepaid expenditures	-	171,452	171,452
Due from other funds	400,783	-	400,783
Due from other governmental units	5,700	-	5,700
Fixed assets	-	6,587,677	6,587,677
Less: accumulated depreciation	-	(4,065,147)	(4,065,147)
Restricted Assets:			
Cash	-	615,751	615,751
Taxes Receivable	-	1,073,426	1,073,426
Amount available for retirement of general long term debt	1,399,414	-	1,399,414
Amount to be provided for retirement of general long term debt	11,626,284	34,031	11,660,315
<b>TOTAL ASSETS</b>	<b>\$ 32,359,471</b>	<b>\$ 5,786,735</b>	<b>\$ 38,146,206</b>
<b>LIABILITIES AND FUND EQUITY</b>			
Account payable	\$ 243,696	\$ 317,492	\$ 561,188
Accrued liabilities	-	34,697	34,697
Due to other funds	400,783	-	400,783
Deferred revenue	11,902,148	1,073,426	12,975,574
Advance from primary government	610,000	-	610,000
Advance - State of Michigan	-	152,815	152,815
Drain bond payable	11,588,280	-	11,588,280
Drain notes payable	1,437,418	-	1,437,418
Accrued employee benefits	-	34,031	34,031
<b>TOTAL LIABILITIES</b>	<b>26,182,325</b>	<b>1,612,461</b>	<b>27,794,786</b>
<b>FUND EQUITY</b>			
Investment in general fixed assets	-	2,522,530	2,522,530
Fund balance			
Reserved for debt service	1,399,414	-	1,399,414
Reserved for drain projects	4,777,732	-	4,777,732
Unreserved			
Designated for bridge/road construction	-	615,751	615,751
Undesignated	-	1,035,993	1,035,993
<b>TOTAL FUND EQUITY</b>	<b>6,177,146</b>	<b>4,174,274</b>	<b>10,351,420</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 32,359,471</b>	<b>\$ 5,786,735</b>	<b>\$ 38,146,206</b>

The accompanying notes are an integral part of these financial statements.

**TUSCOLA COUNTY**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**ALL DISCRETELY PRESENTED COMPONENTS UNITS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Drain Commission	Road Commission	Totals
<b>REVENUES</b>			
Taxes	\$ 2,258,358	\$ 1,066,029	\$ 3,324,387
Intergovernmental			
Federal	335,430	875,887	1,211,317
State	102,674	6,824,775	6,927,449
Local	301,568	2,078,982	2,380,550
Interest and rents	24,484	61,372	85,856
Other	-	141,046	141,046
<b>TOTAL REVENUES</b>	<b>3,022,514</b>	<b>11,048,091</b>	<b>14,070,605</b>
<b>EXPENDITURES</b>			
Public works	860	10,612,191	10,613,051
Capital outlay	5,170,245	301,712	5,471,957
Debt service	1,991,718	-	1,991,718
<b>TOTAL EXPENDITURES</b>	<b>7,162,823</b>	<b>10,913,903</b>	<b>18,076,726</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(4,140,309)</b>	<b>134,188</b>	<b>(4,006,121)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	3,205,000	-	3,205,000
Note proceeds	567,000	-	567,000
Operating transfers in	148,834	-	148,834
Operating transfers out	(148,834)	-	(148,834)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>3,772,000</b>	<b>-</b>	<b>3,772,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(368,309)</b>	<b>134,188</b>	<b>(234,121)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>6,545,455</b>	<b>1,517,556</b>	<b>8,063,011</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 6,177,146</b>	<b>\$ 1,651,744</b>	<b>\$ 7,828,890</b>

The accompanying notes are an integral part of these financial statements.



# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of *Tuscola County* (the "County"), conform to generally accepted accounting principles as applicable to governmental units. The following is a summary of the significant policies:

#### REPORTING ENTITY

The accompanying financial statements are for the reporting entity of *Tuscola County*, and include the financial data of the component units of the County, as required by generally accepted accounting principles. The component units discussed below are considered to be part of the County's reporting entity because of the significance of their operational or financial relationship with the County.

Following is a description of the component units of the County, which have been included in the accompanying financial statements.

#### Blended Component Unit

**Building Authority** – The financial statements of the Tuscola County Building Authority have been consolidated with the County's related debt service and capital project funds as the component unit provides services entirely to the primary government.

#### Discrete Component Units

**Road Commission** - The County Board of Commissioners appoints the governing board of the Road Commission, and the Road Commission deposits money with the County Treasurer. The County has the ability to significantly influence operations of the Road Commission. A complete financial statement can be obtained from the Tuscola County Road Commission, 1733 Mertz Road, Caro, Michigan 48723.

**Drain Commission** – The Drain Commission is considered a discrete component unit as the nature and significance of the relationship between the primary government and the Commission is such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Each of the drainage districts established pursuant to the Drain Code of 1956 are separate legal entities, with the power to contract, to sue and be sued, to hold, manage and dispose of real and personal property, etc. The statutory drainage board of Chapter 21 drainage districts consists of the State Director of Agriculture and the Drain Commissioner of each county involved in the project. The County Drain Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapters 3, 4

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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and 8 of the Drain Code. The Drainage Board or Drain Commissioner, on behalf of the drainage districts, may issue debt and levy special assessments authorized by the Drain Code without the prior approval of the County Board of Commissioners. The full faith and credit of the County may be given for the debt of the drainage district. A complete financial statement may be obtained from the Tuscola County Drain Commissioner, 440 N. State St., Caro, Michigan 48723.

### Other Year Ends

Health Department – The financial statements of the Health Department are prepared on a September 30 fiscal year.

### **BASIS OF PRESENTATION - FUND ACCOUNTING**

The accounts of the County are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund and account group are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in the individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into fund types, broad fund categories and account groups as follows:

### **GOVERNMENTAL FUNDS:**

**General Fund** - The General Fund is the general operating fund of the County. It is used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Funds** - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

**Debt Service Funds** - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs.

**Capital Projects Funds** - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by the Proprietary Fund).

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### **PROPRIETARY FUND:**

**Internal Service Funds** - Internal service funds are used to account for the financing of goods or services provided by the County to other departments and funds, or to other governmental units on a cost reimbursement basis.

### **FIDUCIARY FUNDS:**

**Trust and Agency Funds** - Trust and Agency funds are used to account for assets held by the County in a trustee or agency capacity for individuals, private organizations, other governmentals and/or other funds. These include agency funds, an expendable trust fund and a nonexpendable trust fund

### **ACCOUNT GROUPS:**

**General Fixed Asset Account Group** – This account group is used to account for the County's fixed assets (other than those accounted for in the Proprietary Funds).

**General Long Term Debt Account Group** - This account group is used to account for all long-term obligations of the County (except those accounted for in the Proprietary Funds).

### **TOTAL COLUMNS ON COMBINED STATEMENTS**

Total columns on the combined statements are captioned "Memorandum Only" to indicate that they are presented only to facilitate financial analysis. Data in these columns does not present financial position, results of operations, or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

### **BASIS OF ACCOUNTING**

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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All governmental funds, the expendable trust fund, and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become both measurable and available to finance expenditures of the current period. Significant revenues susceptible to accrual include property taxes, reimbursement type grants and charges for services.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred provided the liability normally would be liquidated with expendable available financial resources. The major exception to this general rule is principal and interest on general long-term debt, which is generally recognized when due.

All governmental funds and the expendable trust fund are accounted for on a spending or "current financial resources" measurement focus. This means that generally only current assets and current liabilities are included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources".

Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period.

The proprietary funds and the nonexpendable trust fund are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

The proprietary funds and the nonexpendable trust fund are accounted for on a cost of services or "economic resources" measurement focus. This means that all liabilities (whether current or non-current) associated with their activity are included on their balance sheets. Their reported fund equity (net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (revenues) and decreases (expenses) in total assets.

### **BUDGETARY DATA**

The County budgeted for the General Fund, Special Revenue Funds and Debt Service Funds on the modified accrual basis consistent with generally accepted accounting principles (GAAP). Budgetary control is exercised at the line item level by activity in the General, Special Revenue, and Debt Service funds. Any revisions to the adopted budget (i.e. budget amendments) require approval by the Board of Commissioners.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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A separate budgetary report is prepared which demonstrates compliance at the legal level of control and is available from the County Controller's Accounting Office. Budgeted amounts are as originally adopted or as amended by the Board of Commissioners. Individual budget amendments that were material relative to the original adopted budget were made during the year in various funds. Unencumbered appropriations lapse at year end.

### ENCUMBRANCES

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the County, because it is at present considered not necessary to assure effective budgetary control or to facilitate effective cash planning and control.

### CASH AND CASH EQUIVALENTS

Amounts reported as cash and cash equivalents include cash, certificates of deposit, mutual funds, and short-term investments with maturity periods of less than three months.

### INVESTMENTS

Investments are stated at fair value.

### RECEIVABLES

All receivables are reported at their gross value. Where appropriate, the estimated portion that is expected to be uncollectible is represented as an allowance for doubtful accounts.

### PREPAID ITEMS

Payments made to vendors for services that will benefit future periods are recorded as prepaid items.

### SHORT-TERM INTERFUND RECEIVABLES/PAYABLES

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as "due from other funds" or "due to other funds" on the balance sheet. Funds which have a deficit equity in the County's pooled cash account, have this deficit presented as an amount due to other funds.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### ADVANCES TO OTHER FUNDS

Noncurrent portions of long-term interfund receivables are reported as advances. In governmental fund types, these advances are included in reserved fund balance, which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

### INVENTORY

Inventory of the Road Commission component unit is stated on the basis of average cost. The costs of governmental fund type inventories are recorded as expenditures when purchased rather than when consumed.

### FIXED ASSETS

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus.

Fixed assets used in government fund type operations (general fixed assets) are accounted for in the General Fixed Assets Account Group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets, sidewalks, drainage systems, lighting systems and similar assets that are immovable and of value only to the County of Tuscola and the Road Commission have been historically excluded from the General Fixed Assets Account Group and the Road Commission's general fixed assets. Fixed assets are stated at cost, except for general fixed assets for which an original cost could not be obtained which are recorded at estimated original cost. Donated fixed assets are valued at their fair market value on the date donated. No depreciation has been provided on the general fixed assets, except for the Tuscola County Road Commission.

The Tuscola County Road Commission uses the sum-of-the-years'-digits method for computing depreciation on road equipment and the straight-line method for all other fixed assets.

In accordance with State Act 51 reporting requirements, the Road Commission's depreciation expenditure is charged to the various categories of expenditures within the Road Commission Operating Fund. The corresponding addition to accumulated depreciation is credited against current year expenditures. This has no effect upon total expenditures, as it is a memorandum transaction only and, accordingly, expenditures continue to be reported in conformity with generally accepted accounting principles.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### **DEFERRED REVENUE**

Under the modified accrual basis of accounting, amounts that are measurable but not available to pay liabilities of the current period are classified as deferred revenues. Material deferred revenues in governmental funds represent property taxes and special assessments that will be received in subsequent years and grant money received that has not been properly matched with expenditures.

### **LONG-TERM OBLIGATIONS**

Long-term debt is recognized as a liability of a governmental fund when due, or when resources have been accumulated in the Debt Service Fund for payment early in the following year. For other long-term obligations, only that portion expected to be financed from expendable available financial resources is reported as a fund liability of a governmental fund. The remaining portion of such obligations is reported in the general long term debt account group. Long-term liabilities expected to be financed from proprietary fund operations are accounted for in those funds.

### **FUND EQUITY**

Reserves represent those portions of fund equity not appropriate for expenditure or legally segregated for a specific future use. Designated fund balances represent tentative plans for future use of financial resources.

### **PROPERTY TAXES**

Real and personal property taxes are recorded as revenue in the year for which they are levied. Deferred revenues are those where asset recognition criteria have been met, but for which revenue recognition have not been met. The County has included \$3,929,991 in deferred revenue in the general fund and \$1,949,379 in the special revenue funds for property taxes, which were levied on December 1, 2000, to fund operations for the year ending December 31, 2001.

### **GRANTS AND OTHER INTERGOVERNMENTAL REVENUES**

Federal grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs. All other federal reimbursement type grants are recorded as intergovernmental receivables and revenues when the related expenditures/expenses are incurred.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### PENSION PLANS

The provision for pension cost is recorded on accrual basis. The County funds pension costs as they accrue in accordance with actuarial requirements.

### INTERFUND TRANSACTIONS

During the course of normal operations, the County has numerous transactions between funds, including expenditures and transfers of resources to provide services, construct assets, and service debt. The accompanying financial statements generally reflect such transactions as operating transfers, except as noted below. Operating subsidies are also recorded as operating transfers. The amounts recorded as subsidies, advances, or equity contributions are determined by County management.

Internal service funds are used to record charges for services to all County departments and funds and are recorded as operating revenue. All affected County funds record these payments to the Internal Service Funds as operating expenditures or expenses.

The general fund provides administrative services to various funds. Amounts charged to the other funds for these services are based on the County's cost allocation plan and are treated as miscellaneous revenue in the general fund and as operating expenses in the other funds.

### COMPENSATED ABSENCES

County employees are granted vacation and sick pay in varying amounts based on length of service and union contracts. Vacation days are accrued annually upon the employment anniversary date and must be taken during the year in which the vacation days are accrued.

Employees may accumulate sick leave until termination of employment, up to a maximum of 900 hours. Employees who retire are compensated for 100 percent of their total accumulated sick leave if they have at least 20 years of service at retirement. Employees who retire with at least 10 years but less than 20 years of service are compensated for 50 percent of their accumulated sick leave. All other employees who terminate are compensated for 25 percent of their accumulated sick leave.

The current portion of any compensated absence liability can not be reasonably estimated, therefore no accrual for any estimate of the current portion of the liability has been provided in the applicable funds. The entire amount of the liability has been recorded in the general long-term debt group of accounts.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### GOVERNMENTAL ACCOUNTING STANDARDS BOARD STATEMENT 20

In accordance with Governmental Accounting Standards Board (GASB) Statement 20, the County has elected not to apply the Financial Accounting Standards Board (FASB) statements and interpretations issued after November 30, 1989 to its proprietary fund.

### RISK MANAGEMENT

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. During the year ended December 31, 2000, the County carried commercial insurance to cover all risk of losses. The Worker's Compensation insurance is the only retrospectively rated policy; any premiums accrued are based on the ultimate cost of the experience to date of the County. The County has had no settled claims resulting from these risks that exceeded their commercial coverage in the past three fiscal years.

### 2. VIOLATIONS OF FINANCE-RELATED LEGAL PROVISIONS

Michigan Public Act 621 of 1978 as amended, requires that a local unit shall not incur expenditures in excess of the amounts appropriated. During 2000, the County incurred expenditures in certain budgeted funds, which were in excess of the appropriated amounts, as follows:

	<u>Budget</u>	<u>Actual</u>	<u>Unfavorable Variance</u>
<b>SPECIAL REVENUE FUNDS</b>			
Health Department	\$ 1,817,907	\$ 1,825,796	\$ (7,889)
Medical Care Facility	6,449,085	6,658,291	(209,206)

During the year ended, December 31, 2000, the General Fund and the Computer Tech Grant and Probate Child Care Special Revenue Funds had budgets, including amendments, which resulted in expenditures in excess of revenues and surplus fund balances. As a result, the General Fund and the Computer Tech Grant and Probate Child Care Special Revenue Funds have budgeted projected deficit fund balances for the fiscal year.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

### 3. DEPOSITS AND INVESTMENTS

The County maintains a cash and investment pool that is available for use by essentially all County funds. The portion of this pool attributable to each separate fund type is shown on the combined balance sheet as "Cash and Cash Equivalents". In addition, various interest bearing savings and checking accounts, certificates of deposit and investments are separately held by several of the County's funds.

Financial Statements Total:

Primary Government:

Cash and cash equivalents	\$ 8,246,351
Investments	4,537,836

Restricted:

Cash and cash equivalents	21,675
Investments	<u>833,662</u>

13,639,524

Component Units:

Cash and cash equivalents	2,894,059
Investments	4,264,426

Restricted assets:

Cash and cash equivalents	<u>615,751</u>
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7,774,236

\$21,413,760

<u>Footnote</u>	<u>Primary Government</u>	<u>Component Units</u>	<u>Total</u>
Deposits	\$ 9,537,666	\$5,487,924	\$15,025,590
Investments	<u>4,101,858</u>	<u>2,286,312</u>	<u>6,388,170</u>
Total	<u>\$ 13,639,524</u>	<u>\$7,774,236</u>	<u>\$21,413,760</u>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### *Deposits*

At year-end, the carrying amount and bank balance of the County's deposits were classified as to risk as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured	\$ 574,841	\$ 608,514
Uninsured - uncollateralized	<u>8,962,825</u>	<u>10,625,591</u>
	<u>\$ 9,537,666</u>	<u>\$11,234,105</u>

At year-end, the carrying amount and bank balance of the component unit's deposits were classified as to risk as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Insured	\$ 233,403	\$ 233,403
Uninsured - uncollateralized	<u>5,254,521</u>	<u>5,570,745</u>
	<u>\$ 5,487,924</u>	<u>\$ 5,804,148</u>

### *Investments*

In May of 1998 the County Board of Commissioners adopted a comprehensive investment policy describing the types of investments in which the County Treasurer may invest. Management believes that the guidelines of this policy are in accordance with State of Michigan statutory guidelines as disclosed below.

Statutes authorize the County to invest in the following:

- Bonds and other direct obligations of the United States or an agency or instrumentality of the United States.
- Certificates of deposit, savings accounts, deposit accounts, or depository receipts of a bank which is a member of the Federal Deposit Insurance Corp. or a Savings and Loan Association which is a member of the Federal Savings & Loan Insurance Corporation, or a Credit Union which is insured by the National Credit Union Administration.
- Commercial paper rated at the time of purchase within the 2 highest classifications established by not less than two standard rating services.
- In United States government or federal agency obligation repurchase agreements.
- In bankers acceptance of United States banks.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

- In mutual funds composed of investments which are legal for direct investments by local units of government in Michigan.

The County's investments are categorized 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 for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name. The securities held by the County are reported at fair value.

The County's investments are in accordance with statutory authority as follows:

	Category			Fair Value
	1	2	3	
Government securities	\$ 1,490,245	\$ -	\$ -	\$ 1,490,245
Commercial paper	<u>737,205</u>	-	-	<u>737,205</u>
	<u>\$ 2,227,450</u>	<u>\$ -</u>	<u>\$ -</u>	2,227,450
Uncategorized as to risk:				
Municipal/government investment trust				348,839
Mutual funds				<u>1,525,569</u>
<b>Total investments</b>				<u><b>\$ 4,101,858</b></u>

The Component Unit's investments are in accordance with statutory authority as follows:

	Category			Fair Value
	1	2	3	
Uncategorized as to risk:				
Municipal/government investment trust				\$ 7,943
Mutual funds				<u>2,278,369</u>
				<u><b>\$ 2,286,312</b></u>

The County's and component unit's investments in mutual funds are not categorized because they are not evidenced by securities that exist in physical or book entry form.

During the year ended December 31, 2000, the County did not hold any derivative financial instruments.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

### 5. PROPERTY TAXES

Property taxes attach as an enforceable lien on property as of December 1. The County levies property taxes on December 1 to fund operations for the following year; such taxes are due without penalty on or before February 14, with the final collection date of February 28, before they are added to the County's delinquent tax rolls.

### 6. FIXED ASSETS

A summary of changes in general fixed assets follows:

	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/00</u>
Land	\$ 590,810	\$ -	\$ -	\$ 590,810
Buildings and improvements	6,276,973	2,739,270	-	9,016,243
Equipment	2,715,947	119,663	-	2,835,610
Vehicles	<u>966,008</u>	<u>98,723</u>	<u>-</u>	<u>1,064,731</u>
<b>Total</b>	<b><u>\$10,549,738</u></b>	<b><u>\$2,957,656</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 13,507,394</u></b>

The following is a summary of changes in the fixed assets of the Health Department for the year ended September 30, 2000, which are included at full value in the changes in general fixed assets of the County noted above.

	<u>Balance</u> <u>10/1/99</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/00</u>
Health Department Fixed Assets	\$ 584,861	<u>\$ 10,153</u>	<u>\$ -</u>	\$ 595,014
Less: Health Department Accumulated Depreciation	<u>(396,708)</u>			<u>(453,068)</u>
<b>Net Health Department</b>	<b><u>\$ 188,153</u></b>			<b><u>\$ 141,946</u></b>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

A summary of the changes in general fixed assets of the Road Commission component unit are as follows:

	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>12/31/00</u>
<b>General Fixed Assets</b>				
Land and improvements	\$ 81,925	\$ -	\$ -	\$ 81,925
Buildings	2,098,982	21,417	-	2,120,399
Equipment – roads	4,322,273	243,661	(754,891)	3,811,043
Equipment – shop	128,819	5,335	-	134,154
Equipment – heating	78,298	-	-	78,298
Equipment – radio	96,078	12,559	-	108,637
Equipment – office	105,526	10,205	-	115,731
Equipment – engineer	40,117	8,536	-	48,653
Depletable assets	82,738	-	-	82,738
Weightmaster equipment	<u>6,099</u>	<u>-</u>	<u>-</u>	<u>6,099</u>
	7,040,855	<u>\$ 301,713</u>	<u>\$(754,891)</u>	6,587,677
Less accumulated depreciation and depletion	<u>4,263,244</u>	<u>\$ 553,526</u>	<u>\$(751,623)</u>	<u>4,065,147</u>
Plant and equipment equity	<u>\$2,777,611</u>			<u>\$ 2,522,530</u>

### 7. DEFINED BENEFIT PENSION PLANS

#### MERS

*Plan Description.* The General County, Medical Care Facility, Health Department, and Road Commission defined benefit pension plans provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The County, Medical Care Facility, Health Department, and Road Commission participate in the Municipal Employees Retirement System of Michigan (MERS), an agent multiple-employer plan administered by the MERS Retirement Board. Act No. 427 of the Public Acts of 1984, as amended, establishes and amends the benefit provisions of the participants in MERS. The Municipal Employees Retirement System of Michigan issues a publicly available financial report that includes financial statements and required supplementary information for MERS. That report may be obtained by writing to the Municipal Employees Retirement System of Michigan, 447 N. Canal Road, Lansing, Michigan 48917 or by calling (800) 767-6377.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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*Funding Policy.* The County, Medical Care Facility, Health Department, and Road Commission are required to contribute at actuarially determined rates; the current rates are 2%-13% of annual covered payroll. Employees are required to contribute 0%-10% of their annual covered payroll. The contribution requirements of the County, Medical Care Facility, Health Department, and Road Commission are established and may be amended by the Retirement Board of MERS. The contribution requirements of plan members are established and may be amended by the County, Medical Care Facility, Health Department, and Road Commission Boards depending on the MERS contribution program adopted by the appropriate Board.

*Annual Pension Cost.* For the year ended December 31, 2000, the annual pension cost of \$118,948 for the County, \$21,873 for the Medical Care Facility, \$38,151 for the Health Department, and \$89,784 for the Road Commission for MERS was equal to the required and actual contributions. The required contribution was determined as part of the December 31, 1999, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) a rate of return on the investment of present and future assets of 8.0%, (b) projected salary increases of 4.5% per year compounded annually, attributable to inflation, and (c) additional projected salary increases of 0.0% to 4.16% per year, depending on age, attributable to seniority/merit. The actuarial value of MERS assets was determined on the basis of a valuation method that assumes the fund earns the expected rate of return, and includes an adjustment to reflect market value. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at December 31, 1999, the date of the latest actuarial valuation, was 30 years.

### General County Plan

#### Three-Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/98	\$164,584	100%	\$0
12/31/99	284,730	100	0
12/31/00	118,948	100	0

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

### Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/97	\$10,286,635	\$ 9,973,025	\$ (313,610)	103%	\$4,216,652	(7.4)%
12/31/98	11,567,984	10,911,496	(656,488)	106	4,798,561	(13.7)
12/31/99	13,285,840	11,585,794	(1,700,045)	115	4,991,091	(34.1)

### Medical Care Facility Plan

#### Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/98	\$42,493	100%	\$0
12/31/99	30,285	100	0
12/31/00	21,873	100	0

#### Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/97	\$5,220,321	\$4,408,340	\$ (811,981)	118%	\$2,592,233	(31.3)%
12/31/98	5,813,345	4,603,358	(1,209,986)	126	2,942,877	(41.1)
12/31/99	6,606,930	4,844,156	(1,762,774)	136	3,107,696	(56.7)

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

### Health Department Plan

#### Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
9/30/98	\$38,765	100%	\$0
9/30/99	37,697	100	0
9/30/00	38,151	100	0

### Road Commission Plan

#### Three-Year Trend Information

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/98	\$ n/a	n/a %	\$0
12/31/99	83,976	100	0
12/31/00	89,784	100	0

#### Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/97	\$ n/a	\$ n/a	\$ n/a	n/a%	\$ n/a	n/a%
12/31/98	806,211	1,517,444	711,233	53.1	606,153	117.3
12/31/99	993,733	1,543,617	549,884	64.4	614,710	89.5

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### Road Commission Massachusetts Mutual Plan

*Plan Description.* The Road Commission defined benefit pension plan provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The Road Commission provides a single-employer plan administered by the Massachusetts Mutual Life Insurance Company (Massachusetts Mutual Plan). The Board of County Road Commissioners establishes and amends the benefit provisions of the participants. The Massachusetts Mutual Plan issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Tuscola County Road Commission, 1733 Mertz Road, Caro, Michigan 48723.

*Funding Policy.* The Road Commission is required to contribute at actuarially determined rates; the current rates are 13% of annual covered payroll. Employees are required to contribute \$.03 per hour, per month, excluding overtime. The contribution requirements of the Road Commission are established and may be amended by the Board of County Road Commissioners. The contribution requirements of plan members are established and may be amended by the Board of County Road Commissioners.

*Annual Pension Cost.* For the year ended December 31, 2000, the Road Commission's annual pension cost of \$12,869 for the Massachusetts Mutual Plan was equal to Road Commission's required and actual contributions. The required contribution was determined as part of the April 1, 1999, actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) a rate of return on the investment of present and future assets of 7.5% and (b) projected salary increases of 4% per year compounded annually, attributable to inflation. The actuarial value of Massachusetts Mutual Plan assets was determined on the basis of a valuation method that assumes the fund earns the expected rate of return, and includes an adjustment to reflect market value. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis.

### Three-Year Trend Information

<u>Year Ending</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
04/01/97	\$ 21,408	100%	None
04/01/98	21,465	100	None
04/01/99	12,869	100	None

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

### Schedule of Funding Progress

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) -Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
April 1, 1998	\$327,596	\$416,739	\$89,143	78.6%	\$1,901,213	4.7%
April 1, 1999	312,204	387,010	74,806	80.7	1,929,731	3.9
April 1, 2000	340,060	429,245	89,185	79.2	1,977,974	4.5

#### 8. DEFERRED COMPENSATION PLAN

##### Health Department

The Health Department offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all Health Department employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. The related assets and liabilities are not reported in the Health Department's financial statements as the assets are placed with a trustee.

##### Road Commission

The Road Commission offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The Plan, available to all salaried employees, permits them to defer a portion of their salary until the employee's termination, retirement, death or unforeseeable emergency. The related assets and liabilities are not reported in the Health Department's financial statements as the assets are placed with a trustee.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### 9. CAPITAL LEASES

Capital lease for purchase of computer data system, due in monthly installments of \$1,475, including interest at approximately 7% through July 2003. \$ 46,744

Capital lease for purchase of phone system upgrade, due in monthly installments of \$430, including interest of 6.8%, through February 2004. 17,621

\$ 64,365

Details of the minimum lease payment requirements for the above capital leases are as follows:

#### Health Department Capital Leases:

Fiscal Year <u>Ending</u>	<u>Principal</u>
9/30/01	\$ 22,860
9/30/02	22,860
9/30/03	19,910
9/30/04	<u>2,150</u>
	67,780
Less: amounts representing interest	<u>(3,415)</u>
Present value of net minimum lease payments	<u>\$ 64,365</u>

### 10. OPERATING LEASES

The Health Department has entered into an operating lease with the County of Tuscola for office space. The lease provides for monthly payments to the County to partially finance the County Building Authority's debt service requirement on bonds issued to finance construction of the Health Department Building. The total rental expense under this operating lease for the year ended September 30, 2000 was \$76,303.

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

Future minimum lease payments are as follows:

<u>Fiscal Year</u> <u>Ending</u>	<u>Principal</u>
9/30/01	\$ 77,433
9/30/02	77,433
9/30/03	<u>19,359</u>
	<u>\$ 174,225</u>

The Health Department leases vehicles under non-cancelable operating leases. The total cost for such leases was \$280 for the year ended September 30, 2000. There are no future minimum lease payments remaining.

### 11. LONG-TERM DEBT

General obligation bonds and other long-term debt are summarized as follows:

<u>Issue</u>	<u>Amount</u> <u>of Issue</u>	<u>Interest</u> <u>Rates</u>	<u>Maturity</u> <u>Dates</u>	<u>Balance</u> <u>1/1/00</u>	<u>Additions</u> <u>(Deductions)</u>	<u>Balance</u> <u>12/31/00</u>
<b>Primary Government</b>						
<b>Building Authority:</b>						
Tuscola County Building Authority Series 1989-1	\$ 650,000	6.00%-7.00%	10/89-10/01	\$ 150,000	\$ (70,000)	\$ 80,000
Tuscola County Building Series 1996	2,200,000	4.00%-4.75%	11/96-11/06	1,650,000	(200,000)	1,450,000
Tuscola County Building Authority Series 1987	1,200,000	4.75%-7.20%	5/87-5/02	295,000	(95,000)	200,000
Tuscola County Building Authority Series 1999	1,615,000	5.10%-5.125%	3/01- 3/15	1,615,000	-	1,615,000
<b>DPW Bonds:</b>						
Akron-Fairgrove Sewage Disposal System	1,370,000	6.60%-6.70%	11/78-11/02	195,000	(65,000)	130,000
Caro Area Sanitary Sewer System	1,995,000	5.20%-6.625%	5/92-3/13	1,470,000	(75,000)	1,395,000
Mayville Storm Sewer System	1,350,000	5.00%-5.125%	4/97-4/36	1,315,000	(13,000)	1,302,000
Richville Storm Sewer System	1,280,000	4.60%-7.60%	5/98-11/17	<u>1,160,000</u>	<u>(60,000)</u>	<u>1,100,000</u>
<b>Total bonds payable</b>				<u>7,850,000</u>	<u>(578,000)</u>	<u>7,272,000</u>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

<u>Issue</u>	<u>Amount of Issue</u>	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Balance 1/1/00</u>	<u>Additions (Deductions)</u>	<u>Balance 12/31/00</u>
<b>Capital Leases:</b>						
Health Department Leases						
Phone system upgrade	\$ 25,787	6.80%	3/99-2/04	\$ 22,779	\$ (5,158)	\$ 17,621
Computer data system	73,911	7.00%	8/98-7/03	<u>60,532</u>	<u>(13,788)</u>	<u>46,744</u>
<b>Total Capital Leases</b>				<u>83,311</u>	<u>(18,946)</u>	<u>64,365</u>
<b>Total Long-Term Debt</b>				<u>7,933,311</u>	<u>(596,946)</u>	<u>7,336,365</u>
<b>Accrued Compensated Absences</b>						
County accrued compensated absences						
				718,426	(86,082)	632,344
Health Department accrued compensated absences						
				<u>64,990</u>	<u>6,324</u>	<u>71,314</u>
<b>Total accrued compensated absences</b>				<u>783,416</u>	<u>(79,758)</u>	<u>703,658</u>
<b>Total Primary Government</b>				<u>8,716,727</u>	<u>(676,704)</u>	<u>8,040,023</u>
<b>Drain Commission</b>						
Special Assessments Bonds Payable						
Northwest	\$6,730,000	4.00%-6.00%	6/00-6/19	6,730,000	(300,000)	6,430,000
Southgate	1,170,000	4.75%-5.10%	12/96-6/06	875,000	(125,000)	750,000
S.O.	515,000	4.60%-5.10%	6/97-6/07	410,000	(50,000)	360,000
Sucker Creek	915,000	4.10%-5.00%	6/97-6/07	825,000	(75,000)	750,000
Alder Creek	1,490,000	4.75%-5.30%	6/00-6/15	-	1,490,000	1,490,000
Shebeon I/C	93,280	5.10%-5.50%	6/00-6/10	-	93,280	93,280
State and Colling	1,715,000	4.30%-4.70%	10/00-6/10	-	<u>1,715,000</u>	<u>1,715,000</u>
<b>Total bonds payable</b>				<u>8,840,000</u>	<u>2,748,280</u>	<u>11,588,280</u>
<b>Notes Payable</b>						
Section 434 Notes under the Drain Code						
	varies	3.75%-6.50%	6/94-9/08	<u>1,780,786</u>	567,000	
					<u>(910,368)</u>	<u>1,437,418</u>
<b>Total Drain Commission</b>				<u>10,620,786</u>	<u>2,404,912</u>	<u>13,025,698</u>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

The Drain Commission was involved in several intercounty drain projects which are being accounted for by one of the other participating counties. As a result, when the Section 434 Notes were issued the Drain Commission did not receive any of the proceeds but they are liable for their share of the debt service on those notes and have appropriately recorded those liabilities as a part of long-term debt. The Drain Commission's portion of the proceeds from the issuance of Section 434 Notes on intercounty drains accounted for by other counties during the year ended December 31, 2000, is \$93,280.

<u>Issue</u>	<u>Amount of Issue</u>	<u>Interest Rates</u>	<u>Maturity Dates</u>	<u>Balance 1/1/00</u>	<u>Additions (Deductions)</u>	<u>Balance 12/31/00</u>
<b>Road Commission</b>						
Accrued compensated absences				\$ 32,699	\$ 1,332	\$ 34,031
<b>Total Component Units</b>				<u>10,653,485</u>	<u>2,406,244</u>	<u>13,059,729</u>
<b>Total General Long-Term Debt</b>						
<b>Primary Government and Component Units</b>				<u>\$19,370,212</u>	<u>\$1,729,540</u>	<u>\$21,099,752</u>

Maturities of primary government long-term debt, excluding accrued compensated absences and including interest of \$3,659,691 are as follows:

	<u>General Obligation Bonds</u>	<u>Capital Leases</u>	<u>Total</u>
2001	\$ 1,057,468	\$ 22,860	\$ 1,080,328
2002	984,048	22,860	1,006,908
2003	801,138	19,910	821,048
2004	785,220	2,150	787,370
2005	754,815	-	754,815
2006 and thereafter	<u>6,545,587</u>	<u>-</u>	<u>6,545,587</u>
<b>Total</b>	<u>\$ 10,928,276</u>	<u>\$ 67,780</u>	<u>\$ 10,996,056</u>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

Maturities of discrete component unit long-term debt, excluding accrued compensated absences and including interest of \$4,526,491 are as follows:

	<b>Special Assessment Bonds</b>	<b>Notes Payable</b>	<b>Total</b>
2001	\$ 1,354,176	\$ 988,370	\$ 2,342,546
2002	1,349,895	193,754	1,543,649
2003	1,313,015	171,868	1,484,883
2004	1,298,918	70,086	1,369,004
2005	1,280,841	42,100	1,322,941
2006 and thereafter	<u>9,427,508</u>	<u>61,658</u>	<u>9,489,166</u>
<b>Total</b>	<b><u>\$ 16,024,353</u></b>	<b><u>\$1,527,836</u></b>	<b><u>\$17,552,189</u></b>

### 12. INTERFUND DUE TO AND DUE FROM

The amounts of interfund receivables and payables at December 31, 2000, are as follows:

	<b><u>Interfund Receivables</u></b>	<b><u>Interfund Payables</u></b>
<b>GENERAL FUND</b>	<b><u>\$ 757,261</u></b>	<b><u>\$ 1,083,124</u></b>
<b>SPECIAL REVENUE FUNDS</b>		
Local Government Police Contract	-	17,219
Friend of the Court	80,397	182,473
Vassar Township Police Contract	-	10,037
Building Strong Families	-	1,343
Victim Services	-	11,441
State Survey Grant	-	28,342
Victims of Crime Act Grant	-	8,834
Community Corrections Service	-	1,610
Child Care	37,483	41,132
Building and site	<u>433,009</u>	<u>-</u>
	<u>550,889</u>	<u>302,431</u>
<b>CAPITAL PROJECT FUNDS</b>		
Capital Projects Reserve	<u>433,000</u>	<u>-</u>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

<b>INTERNAL SERVICE FUNDS</b>		
Combined Revolving Tax	\$ <u>          -</u>	\$ <u>757,261</u>
<b>FIDUCIARY FUNDS</b>		
Trust and Agency	<u>369,300</u>	<u>7,804</u>
<b>COMPONENT UNITS</b>		
Capital Project	-	400,783
Revolving Drain	<u>400,783</u>	<u>-</u>
Subtotal	<u>2,511,233</u>	<u>2,551,403</u>
Effect of presenting Health Department Special Revenue Funds as of September 30, 2000.	<u>40,170</u>	<u>-</u>
<b>TOTAL</b>	<b><u>\$ 2,551,403</u></b>	<b><u>\$ 2,551,403</u></b>

### 13. LONG-TERM ADVANCES

The following is a summary of the long-term advances between funds as of December 31, 2000:

	<u>Advances To</u>	<u>Advances From</u>
<b>GENERAL FUND</b>		
(Advance to Component Unit)	<u>\$ 610,000</u>	<u>\$ -</u>
<b>INTERNAL SERVICE FUNDS</b>		
Combined Revolving Tax	1,817,389	-
1998 Delinquent Tax	-	403,140
1999 Delinquent Tax	-	1,072,136
2000 Delinquent Tax	<u>-</u>	<u>342,113</u>
	<u>1,817,389</u>	<u>1,817,389</u>
<b>COMPONENT UNITS</b>		
Drain Revolving (Advance from Primary Government)	<u>\$ -</u>	<u>\$ 610,000</u>
<b>TOTAL</b>	<b><u>\$2,427,389</u></b>	<b><u>\$2,427,389</u></b>

**TUSCOLA COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**

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**14. INTERFUND TRANSFERS IN AND TRANSFERS OUT**

Following is a summary of transfers between funds of the County for 2000. These transfers are part of the normal budgetary process and are necessary to provide resources in appropriate funds as designated by the Board of Commissioners.

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 900,848	\$ 2,580,396
Special Revenue Funds	2,095,669	282,925
Debt Service Fund	348,923	-
Capital Projects Fund	471,000	78,315
Internal Service Funds	507,068	1,407,916
Trust And Agency Funds	98,503	-
Discrete Component Units	<u>148,834</u>	<u>148,834</u>
Subtotal	4,570,845	4,498,386
Effect of presenting Health Department Special Revenue Funds as of September 30, 2000.	<u>-</u>	<u>72,459</u>
<b>TOTAL</b>	<b><u>\$ 4,570,845</u></b>	<b><u>\$ 4,570,845</u></b>

**15. DESIGNATIONS FOR FUND BALANCES**

ROAD COMMISSION COMPONENT UNIT:  
Designated for bridge/road construction

\$ 615,751

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### 16. RESERVED FOR FUND BALANCES/RETAINED EARNINGS

The following fund balances/retained earnings have been reserved:

#### GENERAL FUND

Reserved for advances to component unit \$ 610,000

#### SPECIAL REVENUE FUND

Health Department (reserved for restricted contributions) \$ 431

Health Department (reserved for prepaid expenditures) 16,987

Medical Care Facility (reserved for restricted contributions) 844,020

\$ 861,438

#### DEBT SERVICE FUNDS

Akron-Fairgrove (reserved for debt retirement) \$ 20,635

Richville Water System Debt (reserved for debt retirement) 22

State Police Post Building Authority (reserved for debt retirement) 78,052

F.I.A. Building Authority (reserved for debt retirement) 34,766

\$ 133,475

#### CAPITAL PROJECT FUNDS

Capital Projects Reserve (reserved for construction) \$1,247,539

Health Department Building Authority (reserved for construction) 2,702

F.I.A. Building Authority (reserved for construction) 40,068

Dispatch Building Construction and Equipment (reserved  
for construction) 39,943

State Police Post Building Authority (reserved for construction) 49,040

\$1,379,292

#### INTERNAL SERVICE FUNDS

1997 Delinquent Tax (reserved for debt retirement) \$ 465,502

1998 Delinquent Tax (reserved for debt retirement) 117,764

Combined Revolving Tax  
(reserved for debt retirement) 2,402,816

(reserved for self-funding) 3,000,000

(reserved for accrued compensated absences) 632,344

\$6,618,426

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

### TRUST AND AGENCY FUNDS

Non-expendable Cemetery Trust Fund (reserved for cemetery maintenance)	<u>\$ 6,800</u>
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### DISCRETE COMPONENT UNITS

Drain Commission (reserved for debt service)	\$1,399,414
Drain Commission (reserved for drain projects)	<u>4,777,732</u>

\$6,177,146

## 17. PRIOR PERIOD ADJUSTMENTS

During the fiscal year ended December 31, 2000, the County has made corrections to properly reflect activities related to prior fiscal years. As a result, the fund balances in the funds affected by the changes were restated to reflect adjustments to prior periods. The effect of those changes is as follows:

		Special Revenue Funds			Internal Service
	General Fund	Friend of the Court	Voted Mosquito	Family Independence Agency	Combined Revolving Tax
Beginning Fund Balance	\$ 1,110,000	\$ 6,804	\$ 108,243	\$ 97,290	\$6,034,521
Correction of:					
1998 receivable from state	(4,009)	(3,382)	-	-	-
Advance between Funds	-	-	(17,497)	-	17,497
Transfer of Revenue Between Funds	(14,677)	14,677	-	-	-
Reclassification of:					
Amounts owed to others	-	-	-	(30,445)	-
Advance From State	-	-	-	6,000	-
Beginning Fund Balance – As Restated	<u>\$ 1,091,314</u>	<u>\$ 18,099</u>	<u>\$ 90,746</u>	<u>\$ 72,845</u>	<u>\$6,052,018</u>

# TUSCOLA COUNTY

## NOTES TO FINANCIAL STATEMENTS

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### 18. SUMMARY DISCLOSURE OF SIGNIFICANT CONTINGENCIES

In the normal course of operations, the County becomes a party to various claims and lawsuits. In the opinion of the legal council and County management, the ultimate resolution of such matters will not have a material effect on the financial position of the County.

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**TUSCOLA COUNTY  
GENERAL FUND  
BALANCE SHEET  
DECEMBER 31, 2000**

**ASSETS**

Cash and cash equivalents	\$	7,100
Investments		486,878
Property tax receivable		3,929,991
Delinquent personal property taxes		37,473
Accounts receivable		74,771
Due from other funds		757,261
Due from State		399,382
Advances to component units		610,000

**TOTAL ASSETS** \$ 6,302,856

**LIABILITIES AND FUND BALANCE**

**LIABILITIES**

Account payable	\$	90,392
Accrued liabilities		51,663
Due to other funds		1,083,124
Due to other governmental units		213
Deferred revenue - property taxes		3,967,464

**TOTAL LIABILITIES** 5,192,856

**FUND BALANCE**

Reserved for advances		610,000
Unreserved - undesignated		500,000

**TOTAL FUND BALANCE** 1,110,000

**TOTAL LIABILITIES AND FUND BALANCE** \$ 6,302,856

**TUSCOLA COUNTY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - AMENDED BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ 3,786,400	\$ 3,800,582	\$ 14,182
Licenses and permits	440,662	490,836	50,174
Intergovernmental			
Federal	5,000	12,275	7,275
State	2,086,669	2,073,747	(12,922)
Local	23,000	22,650	(350)
Charges for services	1,492,200	1,698,184	205,984
Fines and forfeits	87,850	129,057	41,207
Interest and rent	246,033	357,235	111,202
Reimbursements and refunds	484,793	711,485	226,692
<b>TOTAL REVENUES</b>	<b>8,652,607</b>	<b>9,296,051</b>	<b>643,444</b>
<b>EXPENDITURES</b>			
<b>Legislative</b>			
Board of Commissioners	118,747	118,747	-
<b>Total Legislative</b>	<b>118,747</b>	<b>118,747</b>	<b>-</b>
<b>Judicial</b>			
Circuit Court	354,719	354,719	-
District Court	422,090	400,707	21,383
Magistrate	146,067	146,067	-
Jury Commission	4,588	2,986	1,602
Probate Court	426,175	426,175	-
Juvenile Division	221,128	221,128	-
Adult probation	14,900	14,365	535
District Court - probation	127,973	127,973	-
<b>Total Judicial</b>	<b>1,717,640</b>	<b>1,694,120</b>	<b>23,520</b>
<b>General Government</b>			
Elections	57,112	36,915	20,197
Legal	61,762	61,762	-
County Clerk	297,916	297,916	-
Controller	230,151	230,151	-
Equalization	145,619	145,619	-
Prosecuting Attorney	354,391	353,743	648
Cooperative Reimbursement-Prosecutor	132,429	132,429	-

(Continued)

**TUSCOLA COUNTY**  
**GENERAL FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN**  
**FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>General Government - Continued</b>			
Register of Deeds	\$ 180,096	\$ 172,497	\$ 7,599
Treasurer	213,681	213,681	-
Cooperative Extension	152,599	141,232	11,367
Computer operations	291,520	258,166	33,354
Building and grounds	516,974	516,974	-
Drain Commission	133,004	133,004	-
Soil Conservation	5,000	5,000	-
Gypsy Moth	1,500	-	1,500
Livestock claims	1,000	264	736
<b>Total General Government</b>	<b>2,774,754</b>	<b>2,699,353</b>	<b>75,401</b>
<b>Public Safety</b>			
Courthouse security	79,643	63,817	15,826
Sheriff's department	1,141,319	1,096,550	44,769
Liquor law enforcement	6,943	5,267	1,676
Marine safety	26,071	19,285	6,786
Secondary road patrol	116,040	115,778	262
Thumb Area Narcotics Group	57,484	57,148	336
Planning Commission	59,541	45,081	14,460
Plat Board	905	261	644
Emergency services	60,168	59,894	274
Animal shelter	126,059	120,668	5,391
<b>Total Public Safety</b>	<b>1,674,173</b>	<b>1,583,749</b>	<b>90,424</b>
<b>Public Works</b>			
Building codes	364,732	356,469	8,263
Drain at large	491,116	491,115	1
<b>Total Public Works</b>	<b>855,848</b>	<b>847,584</b>	<b>8,264</b>
<b>Health and Welfare</b>			
Substance abuse	41,680	41,087	593
Medical Examiner	27,218	27,218	-
Veteran's burial	18,000	13,655	4,345
Economic Development Corp.	30,000	30,000	-
Mental Health Appropriation	288,243	288,243	-
Cigarette Tax	40,605	40,170	435
<b>Total Health and Welfare</b>	<b>445,746</b>	<b>440,373</b>	<b>5,373</b>

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>Other</b>			
Insurance and bonds	\$ 160,146	\$ 160,146	\$ -
Other	69,400	53,745	15,655
<b>Total Other</b>	<u>229,546</u>	<u>213,891</u>	<u>15,655</u>
<b>TOTAL EXPENDITURES</b>	<u>7,816,454</u>	<u>7,597,817</u>	<u>218,637</u>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<u>836,153</u>	<u>1,698,234</u>	<u>862,081</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfers in	640,830	900,848	260,018
Operating transfers out	(2,600,396)	(2,580,396)	20,000
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>(1,959,566)</u>	<u>(1,679,548)</u>	<u>280,018</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(1,123,413)</u>	<u>18,686</u>	<u>1,142,099</u>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<u>1,110,000</u>	<u>1,091,314</u>	<u>(18,686)</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ (13,413)</u>	<u>\$ 1,110,000</u>	<u>\$ 1,123,413</u>

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**REVENUES**

**Taxes**

Property taxes	\$ 3,792,894
Payment in lieu of taxes	2,979
Trailer park taxes	4,709
	4,709

**Total Taxes** 3,800,582

**Licenses and Permits**

Marriage licenses	2,265
Building code licenses	437,444
Dog licenses	34,670
Animal shelter licenses	1,700
District court licenses	11,483
Other	3,274
	3,274

**Total Licenses and Permits** 490,836

**Intergovernmental**

**Federal**

Interstate/Medical Incentive	1,449
State criminal alien assistance program	10,826

**State**

Co-op Reimbursement - Prosecutor	53,651
Marine safety	13,658
Civil defense	23,459
Judges	217,582
Juvenile officer	27,290
State Payment Courts	279,836
Secondary Road Patrol	113,890
SSI Incentive	800
State Income taxes	1,105,106
Liquor licenses	8,710
Single Business tax	47,309
Hotel liquor tax	82,174
DSS Building Payment	43,375
Cigarette tax	56,907
	56,907

**Total Intergovernmental - Federal/State** 2,086,022

**Local**

4-H youth - MSU	5,000
Local Contributions T.N.U.	17,650
	17,650

**Total Intergovernmental - Local** 22,650

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Charges for Services</b>	
District Court costs	\$ 431,727
District Court - Probation	136,073
County Clerk costs	72,243
Friend of the Court costs	35,345
Bond costs	6,235
<b>Fees</b>	
<b>District Court</b>	
Screening assessment	32,597
Probate Court	54,584
Civil	149,512
Warrant fees	36,264
Friend of the Court	7,299
Child Care	13,475
<b>Circuit Court</b>	
Court	1,042
Searches and motion fees	18,382
Jury, entry and forensic fees	10,772
Other	3,512
Animal shelter	2,655
<b>County Clerk</b>	
DBA/Co-partnership	6,650
Certified	23,703
Copies	4,552
Other	7,031
<b>Register of Deeds</b>	
Transfer	108,880
Recordings	146,552
Copies	55,697
Other	407
<b>County Treasurer</b>	59,626
<b>Sheriff</b>	245,473
<b>Building code</b>	233
<b>Other</b>	(76)
<b>Sales</b>	
<b>Sheriff</b>	
Canteen	1,887
Auction	8,282
Other	3,150
Film	8,934
<b>Animal shelter</b>	4,610
<b>Building code inspections</b>	876
	<hr/>
<b>Total Charges for Services</b>	<b>1,698,184</b>

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF REVENUES AND OTHER FINANCING SOURCES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Fines and Forfeits</b>	
District Court	
Bond forfeitures	\$ 17,207
Ordinance fines and warrant fees	55,239
County Treasurer	7,432
Sheriff	4,890
DPW	<u>44,289</u>
<b>Total Fines and Forfeits</b>	<u>129,057</u>
<b>Interests and Rents</b>	
Interests	275,415
Rentals	<u>81,820</u>
<b>Total Interest and Rent</b>	<u>357,235</u>
<b>Other Revenue</b>	
Reimbursements and Refunds	<u>711,485</u>
<b>TOTAL REVENUES</b>	<u>9,296,051</u>
<b>OPERATING TRANSFERS IN</b>	
Revolving Tax	<u>900,848</u>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<u><u>\$ 10,196,899</u></u>

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

**LEGISLATIVE**

**Board of Commissioners**

Salaries and fringes	\$	93,744
Supplies, printing and postage		2,892
Memberships and subscription		7,911
Travel		6,225
Advertising		2,731
Employee training		5,244
		118,747

**TOTAL LEGISLATIVE**

**118,747**

**JUDICIAL**

**Circuit Court**

Salaries and fringes		158,497
Supplies, printing and postage		1,584
Contracted services		306
Court appointed counsel		150,288
Court appointed appeal of right		15,572
Steno transcripts		2,722
Steno appeal transcript		3,693
Jury fees, meals and travel		15,059
Witness fees and travel		1,024
Memberships and subscriptions		630
Visiting judge		3,741
Travel		447
Telephone		1,156
		354,719

**Total Circuit Court**

**354,719**

**District Court**

Salaries and fringes		294,049
Supplies, printing and postage		19,597
Screening assessment		3,145
Court appointed counsel		51,547
Sub Steno service		175
Jury fees, meals and travel		16,719
Witness fees and travel		2,679
Memberships and subscriptions		675
Visiting judge		5,894
Travel		579
Repairs and maintenance		1,965

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>District Court- Continued</b>	
Employee training	\$ 1,630
Books	<u>2,053</u>
<b>Total District Court</b>	<u>400,707</u>
<b>Magistrate</b>	
Salaries and fringes	135,785
Supplies, printing and postage	7,460
Memberships and subscriptions	580
Travel	68
Repair and maintainance	774
Employee training	427
Books	<u>973</u>
<b>Total Magistrate</b>	<u>146,067</u>
<b>Jury Commission</b>	
Salaries and fringes	771
Supplies, printing and postage	2,035
Travel	<u>180</u>
<b>Total Jury Commission</b>	<u>2,986</u>
<b>Probate Court</b>	
Salaries and fringes	250,175
Supplies, printing and postage	6,822
Court appointed counsel	156,024
Guardianship services	1,300
Steno transcripts	2,553
Jury fees, meals and travel	1,962
Witness fees and travel	1,311
Memberships and subscriptions	1,489
Travel	1,843
Advertising	214
Employee training	209
Repairs and maintainance	1,414
Books	<u>859</u>
<b>Total Probate Court</b>	<u>426,175</u>
<b>Juvenile Division</b>	
Salaries and fringes	215,817
Supplies, printing and postage	1,496
Memberships and subscription	279
Travel	957

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Juvenile Division - Continued</b>	
Repairs and maintenance	\$ 453
Employee training	2,126
	<hr/>
<b>Total Juvenile Division</b>	<b>221,128</b>
	<hr/>
<b>Adult Probation</b>	
Supplies, printing and postage	4,864
Utilities	3,501
Lease payments	6,000
	<hr/>
<b>Total Adult Probation</b>	<b>14,365</b>
	<hr/>
<b>District Court Probation</b>	
Salaries and fringes	125,080
Supplies, printing and postage	1,672
Travel	392
Employee training	829
	<hr/>
<b>Total District Court Probation</b>	<b>127,973</b>
	<hr/>
<b>TOTAL JUDICIAL</b>	<b>1,694,120</b>
	<hr/>
<b>GENERAL GOVERNMENT</b>	
<b>Elections</b>	
Salaries and fringes	2,605
Supplies, printing and postage	34,040
Travel	270
	<hr/>
<b>Total Elections</b>	<b>36,915</b>
	<hr/>
<b>Legal</b>	<b>61,762</b>
	<hr/>
<b>County Clerk</b>	
Salaries and fringes	281,941
Supplies, printing and postage	11,757
Memberships and subscription	697
Employee training	2,827
Travel	297
Other	397
	<hr/>
<b>Total County Clerk</b>	<b>297,916</b>
	<hr/>
<b>Controller</b>	
Salaries and fringes	223,721
Supplies, printing and postage	2,629
Memberships and subscription	384

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Controller - Continued</b>	
Health services	\$ 270
Travel	231
Employee training	<u>2,916</u>
<b>Total Controller</b>	<u>230,151</u>
<b>Equalizations</b>	
Salaries and fringes	140,798
Supplies, printing and postage	1,082
Memberships and subscription	713
Travel	1,884
Employee training	<u>1,142</u>
<b>Total Equalization</b>	<u>145,619</u>
<b>Prosecuting Attorney</b>	
Salaries and fringes	336,894
Supplies, printing and postage	4,195
Contracted services	53
Steno transcript	418
Steno appeal transcript	452
Witness fees and travel	72
Memberships and subscription	1,487
Travel	586
Equipment rental	254
Employee training	2,086
Books	<u>7,246</u>
<b>Total Prosecuting Attorney</b>	<u>353,743</u>
<b>Cooperative reimbursement - Prosecutor</b>	
Salaries and fringes	125,297
Supplies, printing and postage	2,230
Contracted services	1,017
Memberships and subscription	959
Telephone	675
Travel	544
Employee training	465
Books	<u>1,242</u>
<b>Total Cooperative Reimbursement - Prosecutor</b>	<u>132,429</u>
<b>Register of Deeds</b>	
Salaries and fringes	165,468
Supplies, printing and postage	3,582

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Register of Deeds - Continued</b>	
Memberships and subscription	\$ 395
Travel	1,042
Employee training	<u>2,010</u>
<b>Total Register of Deeds</b>	<u>172,497</u>
<b>Treasurer</b>	
Salaries and fringes	189,054
Supplies, printing and postage	21,544
Memberships and subscription	235
Travel	738
Employee training	<u>2,110</u>
<b>Total Treasurer</b>	<u>213,681</u>
<b>Cooperative Extension</b>	
Salaries and fringes	97,643
Supplies, printing and postage	8,544
Contractual services	24,304
Memberships and subscription	339
Travel	4,305
Repairs and maintainance	2,703
Employee training	3,286
Books	<u>108</u>
<b>Total Cooperative Extension</b>	<u>141,232</u>
<b>Computer Operations</b>	
Salaries and fringes	102,505
Supplies, printing and postage	14,260
Microfilm contractual service	11,303
Memberships and subscription	281
Travel	94
Employee training	1,656
Computer service contract	111,703
Computer repairs and maintainance	11,574
Computer contractual	<u>4,790</u>
<b>Total Computer Operations</b>	<u>258,166</u>
<b>Building and Grounds</b>	
Salaries and fringes	153,684
Supplies, printing and postage	4,731

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Building and Grounds - Continued</b>	
Uniforms and accessories	\$ 1,755
Gas, oil and grease	7,242
Janitorial supplies	11,378
Janitorial services	66,612
Telephone	59,973
Travel	45
Utilities	153,513
Repairs and maintainance	51,247
Grounds care and maintainance	<u>6,794</u>
<b>Total Building and Grounds</b>	<u><b>516,974</b></u>
<b>Drain Commission</b>	
Salaries and fringes	121,572
Supplies, printing and postage	5,273
Memberships and subscription	130
Travel	3,201
Repairs and maintenance	417
Employee training	<u>2,411</u>
<b>Total Drain Commission</b>	<u><b>133,004</b></u>
<b>Soil Conservation</b>	<u><b>5,000</b></u>
<b>Livestock Claims</b>	
Dog damages	<u>264</u>
<b>TOTAL GENERAL GOVERNMENT</b>	<u><b>2,699,353</b></u>
<b>PUBLIC SAFETY</b>	
<b>Courthouse Security</b>	
Salaries and fringes	61,874
Supplies, printing and postage	143
Laundry - employees	345
Repairs and maintenance	209
Employee training	<u>1,246</u>
<b>Total Courthouse Security</b>	<u><b>63,817</b></u>
<b>Sheriff's Department</b>	
Salaries and fringes	837,485
Supplies, printing and postage	8,918
Food	74,756
Vehicle operating supplies	1,264
Kitchen supplies	1,211
Other supplies	670

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Sheriff - Continued</b>	
Clothing and bedding	\$ 5,546
Uniforms and accessories	6,561
Gas, oil and grease	4,571
Drugs and prescriptions	11,125
Janitorial supplies	4,357
Contractual services	56,189
Memberships and subscription	1,573
Laundry - employees	4,914
Laundry - inmates	2,916
Health services	26,623
Telephone	25,932
Travel	1,084
Advertising (help bids)	919
Insurance and bonds	7,936
Repairs and maintainance	4,889
Equipment rental	197
Employee training	6,914
	<hr/>
<b>Total Sheriff's Department</b>	<b>1,096,550</b>
	<hr/>
<b>Liquor Law Enforcement</b>	
Salaries and fringes	5,267
	<hr/>
<b>Marine Safety</b>	
Salaries and fringes	11,888
Supplies, printing and postage	432
Uniforms and accessories	369
Gas, oil and grease	742
Equipment maintainance and supplies	349
Insurance	1,133
Repairs and maintainance	902
Rentals	2,970
Equipment	500
	<hr/>
<b>Total Marine Safety</b>	<b>19,285</b>
	<hr/>
<b>Secondary Road Patrol</b>	
Salaries and fringes	94,478
Uniforms and accessories	203
Gas, oil and grease	4,000
Laundry	440
Liability and blanket bond	5,454
Equipment	11,203
	<hr/>
<b>Total Secondary Road Patrol</b>	<b>115,778</b>
	<hr/>

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Thumb Area Narcotics Group</b>	
Salaries and fringes	\$ 54,202
Uniforms and accessories	300
Insurance	2,646
	<hr/>
<b>Total Thumb Area Narcotics Group</b>	<b>57,148</b>
<b>Planning Commission</b>	
Salaries and fringes	2,531
Supplies, printing and postage	1,744
Contractual services	33,717
Memberships and subscription	6,405
Travel	684
	<hr/>
<b>Total Planning Commission</b>	<b>45,081</b>
<b>Emergency Services</b>	
Salaries and fringes	48,438
Supplies, printing and postage	2,563
Uniforms and accessories	498
Gas, oil and grease	455
Memberships and subscription	253
Laundry - employees	133
Telephone	929
Travel	140
Vehicle Insurance	3,163
Repairs and maintainance	2,406
Employee training	916
	<hr/>
<b>Total Emergency Services</b>	<b>59,894</b>
<b>Animal Shelter</b>	
Salaries and fringes	107,921
Supplies, printing and postage	2,633
Food	989
Uniforms and accessories	111
Gas, oil and grease	4,268
Janitorial services	154
Dog handling	3,900

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>Animal Shelter - Continued</b>	
Telephone	\$ 650
Repairs and maintainance	<u>42</u>
<b>Total Animal Shelter</b>	<u>120,668</u>
<b>TOTAL PUBLIC SAFETY</b>	<u>1,583,749</u>
<b>PUBLIC WORKS</b>	
<b>Building Codes</b>	
Salaries and fringes	323,766
Supplies, printing and postage	6,711
Uniforms and accessories	1,253
Memberships and subscription	2,486
Telephone	2,182
Travel	8,033
Repairs and maintenance	90
Employee training	9,276
Refund and rebates	619
Books	<u>1,803</u>
<b>Total Building Codes</b>	<u>356,469</u>
<b>Drains at Large</b>	<u>491,115</u>
<b>TOTAL PUBLIC WORKS</b>	<u>847,584</u>
<b>HEALTH AND WELFARE</b>	
<b>Substance abuse</b>	<u>41,087</u>
<b>Medical Examiner</b>	
Salaries and fringes	6,032
Supplies, printing and postage	1,175
Body Transport	2,257
Autopsies	10,578
Contractual services	6,576
Employee Training	<u>600</u>
<b>Total Medical Examiner</b>	<u>27,218</u>
<b>Veterans' Burial</b>	<u>13,655</u>
<b>Economic Development</b>	<u>30,000</u>
<b>Mental Health Appropriations</b>	<u>288,243</u>

(Continued)

**TUSCOLA COUNTY  
GENERAL FUND  
SCHEDULE OF EXPENDITURES AND OTHER FINANCING USES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

Cigarette tax	<u>\$</u>	40,170
<b>TOTAL HEALTH AND WELFARE</b>		<u>440,373</u>
<b>OTHER</b>		
Insurance and bonds		155,146
Workmen's compensation		5,000
Tax refunds and rebates		3,094
Appropriations		14,042
Audit		18,900
Accounting services		<u>17,709</u>
<b>TOTAL OTHER</b>		<u>213,891</u>
<b>TOTAL EXPENDITURES</b>		<u>7,597,817</u>
<b>OPERATING TRANSFERS OUT</b>		
Employee Vacation and Sick Time		98,503
Road Patrol		206,500
County Parks		6,000
Friend of the Court		221,446
Health Department		291,500
Recycling Grant		42,000
Equipment/Capital Improvement		204,700
State Survey Grant		6,500
Law Library		11,500
Computer Tech Phase II		2,025
Family Independence Agency		10,000
Child Care - Family Independence Agency		102,000
Child Care - Probate		412,483
Soldiers' Relief		12,000
Health Building		471,000
Medical Examiner		4,485
Veterans Counsel		44,745
Building and Site		<u>433,009</u>
<b>TOTAL OPERATING TRANSFERS OUT</b>		<u>2,580,396</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<u>\$</u>	<u>10,178,213</u>





**TUSCOLA COUNTY  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

ASSETS	Road Patrol	Parks and Recreation	County Disaster	Local Government Police Contract
Cash and cash equivalents	\$ 52,522	\$ 8,503	\$ 2,692	\$ -
Investments	-	-	-	-
Taxes receivable	884,221	-	-	-
Taxes receivable - delinquent	10,118	-	-	-
Accounts receivable	-	-	-	19,423
Allowance for uncollectible accounts	-	-	-	-
Due from other funds	-	-	-	-
Due from State	-	-	-	-
Due from other governmental units	-	-	-	-
Prepaid expenditures	-	-	-	-
Restricted cash				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 946,861</b>	<b>\$ 8,503</b>	<b>\$ 2,692</b>	<b>\$ 19,423</b>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Account payable	\$ 4,712	\$ 130	\$ -	\$ 253
Accrued liabilities	14,889	-	-	1,038
Due to other funds	-	-	-	17,219
Patient trust funds	-	-	-	-
Deposits payable	-	-	-	-
Advances - State	-	-	-	-
Deferred revenue	894,339	-	-	-
<b>TOTAL LIABILITIES</b>	<b>913,940</b>	<b>130</b>	<b>-</b>	<b>18,510</b>
<b>FUND BALANCE</b>				
Reserved for restricted contributions	-	-	-	-
Reserved for prepaid expenditures	-	-	-	-
Unreserved				
Undesignated	32,921	8,373	2,692	913
<b>TOTAL FUND BALANCE</b>	<b>32,921</b>	<b>8,373</b>	<b>2,692</b>	<b>913</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 946,861</b>	<b>\$ 8,503</b>	<b>\$ 2,692</b>	<b>\$ 19,423</b>

Friend of the the Court Act 294	Family Counseling	Dispatch/ 911	Health Department (F.Y.E 9-30-00)	Vassar Township Police Contract	Recycling
\$ -	\$ 34,615	\$ 100,271	\$ 395,373	\$ -	\$ 60,080
-	-	-	-	-	-
-	-	71	-	-	-
4,558	569	91,759	115,907	10,852	6,694
-	-	-	-	-	-
80,397	-	-	-	-	-
109,712	-	19,366	39,587	-	-
-	-	-	22,438	-	-
-	-	-	16,987	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ 194,667</b>	<b>\$ 35,184</b>	<b>\$ 211,467</b>	<b>\$ 590,292</b>	<b>\$ 10,852</b>	<b>\$ 66,774</b>

\$ 3,785	\$ -	\$ 6,876	\$ 123,974	\$ 162	\$ 1,951
8,409	-	9,657	43,804	607	832
182,473	-	-	-	10,037	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,335	-	-
-	-	71	-	-	-
<b>194,667</b>	<b>-</b>	<b>16,604</b>	<b>171,113</b>	<b>10,806</b>	<b>2,783</b>
-	-	-	431	-	-
-	-	-	16,987	-	-
-	35,184	194,863	401,761	46	63,991
-	35,184	194,863	419,179	46	63,991
<b>\$ 194,667</b>	<b>\$ 35,184</b>	<b>\$ 211,467</b>	<b>\$ 590,292</b>	<b>\$ 10,852</b>	<b>\$ 66,774</b>

(Continued)

**TUSCOLA COUNTY  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (Continued)  
DECEMBER 31, 2000**

<b>ASSETS</b>	Building Strong Families	Victim Services	Early On Grant	CDBG Job Training Grant
Cash and cash equivalents	\$ -	\$ -	\$ 954	\$ 480
Investments	-	-	-	-
Taxes receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Accounts receivable	-	-	-	-
Allowance for uncollectible accounts	-	-	-	-
Due from other funds	-	-	-	-
Due from State	7,585	12,577	-	-
Due from other governmental units	-	-	-	-
Prepaid expenditures	-	-	-	-
Restricted cash	-	-	-	-
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 7,585</b>	<b>\$ 12,577</b>	<b>\$ 954</b>	<b>\$ 480</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Account payable	\$ 375	\$ 294	\$ -	\$ -
Accrued liabilities	333	-	-	-
Due to other funds	1,343	11,441	-	-
Patient trust funds	-	-	-	-
Deposits payable	-	-	-	-
Advances - State	-	-	-	-
Deferred revenue	-	-	-	480
<b>TOTAL LIABILITIES</b>	<b>2,051</b>	<b>11,735</b>	<b>-</b>	<b>480</b>
<b>FUND BALANCE</b>				
Reserved for restricted contributions	-	-	-	-
Reserved for prepaid expenditures	-	-	-	-
Unreserved	-	-	-	-
Undesignated	5,534	842	954	-
<b>TOTAL FUND BALANCE</b>	<b>5,534</b>	<b>842</b>	<b>954</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 7,585</b>	<b>\$ 12,577</b>	<b>\$ 954</b>	<b>\$ 480</b>

Voted Mosquito	Equipment and Capital Improvement	CDBG Housing Grant	State Survey Grant	Victim of Crime Act Grant
\$ 106,003	\$ 291,233	\$ -	\$ -	\$ -
-	-	-	-	-
634,412	-	-	-	-
3,434	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	30,359	8,881
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<b>\$ 743,849</b>	<b>\$ 291,233</b>	<b>\$ -</b>	<b>\$ 30,359</b>	<b>\$ 8,881</b>

\$ 3,689	\$ 3,690	\$ -	\$ -	\$ 47
1,242	-	-	-	-
-	-	-	28,342	8,834
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
637,846	-	-	-	-
<b>642,777</b>	<b>3,690</b>	<b>-</b>	<b>28,342</b>	<b>8,881</b>
-	-	-	-	-
-	-	-	-	-
101,072	287,543	-	2,017	-
<b>101,072</b>	<b>287,543</b>	<b>-</b>	<b>2,017</b>	<b>-</b>
<b>\$ 743,849</b>	<b>\$ 291,233</b>	<b>\$ -</b>	<b>\$ 30,359</b>	<b>\$ 8,881</b>

(Continued)

**TUSCOLA COUNTY  
SPECIAL REVENUE FUNDS  
COMBINING BALANCE SHEET (Continued)  
DECEMBER 31, 2000**

ASSETS	Criminal Forfeiture	Community Corrections Services	Drug Enforcement	Law Library
Cash and cash equivalents	\$ 1,973	\$ -	\$ 12,157	\$ 5,305
Investments	-	-	-	-
Taxes receivable	-	-	-	-
Taxes receivable - delinquent	-	-	-	-
Accounts receivable	-	3,863	-	-
Allowance for uncollectible accounts	-	-	-	-
Due from other funds	-	-	-	-
Due from State	-	-	-	-
Due from other governmental units	-	-	-	-
Prepaid expenditures	-	-	-	-
Restricted cash				
Cash and cash equivalents	-	-	-	-
Investments	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 1,973</b>	<b>\$ 3,863</b>	<b>\$ 12,157</b>	<b>\$ 5,305</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Account payable	\$ -	\$ 43	\$ -	\$ 4,394
Accrued liabilities	-	619	-	-
Due to other funds	-	1,610	-	-
Patient trust funds	-	-	-	-
Deposits payable	-	-	-	-
Advances - State	-	-	-	-
Deferred revenue	-	-	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>2,272</b>	<b>-</b>	<b>4,394</b>
<b>FUND BALANCE</b>				
Reserved for restricted contributions	-	-	-	-
Reserved for prepaid expenditures	-	-	-	-
Unreserved				
Undesignated	1,973	1,591	12,157	911
<b>TOTAL FUND BALANCE</b>	<b>1,973</b>	<b>1,591</b>	<b>12,157</b>	<b>911</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 1,973</b>	<b>\$ 3,863</b>	<b>\$ 12,157</b>	<b>\$ 5,305</b>



**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING BALANCE SHEET (Continued)**  
**DECEMBER 31, 2000**

<b>ASSETS</b>	Michigan Justice Training	Child Care F.I.A.	Family Independence Agency	Medical Care Facility
Cash and cash equivalents	\$ 8,955	\$ 93,250	\$ 117,083	\$ 749,372
Investments	-	-	-	193,492
Taxes receivable	-	-	-	234,241
Taxes receivable - delinquent	-	-	-	3,721
Accounts receivable	-	-	-	1,239,972
Allowance for uncollectible accounts	-	-	-	(359,243)
Due from other funds	-	-	-	-
Due from State	-	5,818	17,992	-
Due from other governmental units	-	-	-	-
Prepaid expenditures	-	-	-	-
Restricted cash				
Cash and cash equivalents	-	-	-	21,675
Investments	-	-	-	833,662
<b>TOTAL ASSETS</b>	<b>\$ 8,955</b>	<b>\$ 99,068</b>	<b>\$ 135,075</b>	<b>\$ 2,916,892</b>
<b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Account payable	\$ 382	\$ -	\$ 32,201	\$ 39,095
Accrued liabilities	-	-	-	-
Due to other funds	-	-	-	-
Patient trust funds	-	-	-	11,317
Deposits payable	-	-	40,000	17,600
Advances - State	-	-	-	-
Deferred revenue	-	-	-	395,994
<b>TOTAL LIABILITIES</b>	<b>382</b>	<b>-</b>	<b>72,201</b>	<b>464,006</b>
<b>FUND BALANCE</b>				
Reserved for restricted contributions	-	-	-	844,020
Reserved for prepaid expenditures	-	-	-	-
Unreserved				
Undesignated	8,573	99,068	62,874	1,608,866
<b>TOTAL FUND BALANCE</b>	<b>8,573</b>	<b>99,068</b>	<b>62,874</b>	<b>2,452,886</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 8,955</b>	<b>\$ 99,068</b>	<b>\$ 135,075</b>	<b>\$ 2,916,892</b>

Probate Child Care	Soldiers' Relief	Veterans' Trust	Voted Senior Citizens	Building and Site	Totals
\$ -	\$ 674	\$ 321	\$ 95,437	\$ 457,191	\$ 2,699,506
-	-	-	-	-	193,492
-	-	-	196,505	-	1,949,379
-	-	-	2,039	-	19,383
-	-	-	-	-	1,493,597
-	-	-	-	-	(359,243)
37,483	-	-	-	433,009	550,889
43,547	-	-	-	-	295,424
-	-	-	-	-	22,438
-	-	-	-	-	16,987
-	-	-	-	-	21,675
-	-	-	-	-	833,662
<b>\$ 81,030</b>	<b>\$ 674</b>	<b>\$ 321</b>	<b>\$ 293,981</b>	<b>\$ 890,200</b>	<b>\$ 7,737,189</b>

\$ 39,898	\$ -	\$ -	\$ 6,940	\$ 85,069	\$ 358,609
-	-	-	-	-	81,510
41,132	-	-	-	-	302,431
-	-	-	-	-	11,317
-	-	-	-	-	57,600
-	-	-	-	-	3,335
-	-	-	198,544	-	2,130,372
<b>81,030</b>	<b>-</b>	<b>-</b>	<b>205,484</b>	<b>85,069</b>	<b>2,945,174</b>
-	-	-	-	-	844,451
-	-	-	-	-	16,987
-	674	321	88,497	805,131	3,930,577
-	674	321	88,497	805,131	4,792,015
<b>\$ 81,030</b>	<b>\$ 674</b>	<b>\$ 321</b>	<b>\$ 293,981</b>	<b>\$ 890,200</b>	<b>\$ 7,737,189</b>

**TUSCOLA COUNTY  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES  
AND CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Road Patrol		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ 851,000	\$ 849,646	\$ (1,354)
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	10,346	10,346	-
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	3,000	5,850	2,850
Reimbursements and refunds	-	-	-
Other	-	20,590	20,590
<b>TOTAL REVENUES</b>	<b>864,346</b>	<b>886,432</b>	<b>22,086</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	1,013,640	1,015,051	(1,411)
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	87,601	86,190	1,411
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>1,101,241</b>	<b>1,101,241</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(236,895)</b>	<b>(214,809)</b>	<b>22,086</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	206,500	206,500	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>206,500</b>	<b>206,500</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(30,395)</b>	<b>(8,309)</b>	<b>22,086</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>41,230</b>	<b>41,230</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 10,835</b>	<b>\$ 32,921</b>	<b>\$ 22,086</b>

Parks and Recreation			County Disaster		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,500	2,522	22	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>2,500</b>	<b>2,522</b>	<b>22</b>	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
11,460	10,104	1,356	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>11,460</b>	<b>10,104</b>	<b>1,356</b>	-	-	-
<b>(8,960)</b>	<b>(7,582)</b>	<b>1,378</b>	-	-	-
6,000	6,000	-	-	-	-
-	-	-	-	-	-
<b>6,000</b>	<b>6,000</b>	-	-	-	-
(2,960)	(1,582)	1,378	-	-	-
9,955	9,955	-	2,692	2,692	-
<b>\$ 6,995</b>	<b>\$ 8,373</b>	<b>\$ 1,378</b>	<b>\$ 2,692</b>	<b>\$ 2,692</b>	<b>\$ -</b>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Local Government Police Contract		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	-	-	-
Local	106,453	96,135	(10,318)
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>106,453</b>	<b>96,135</b>	<b>(10,318)</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	106,453	97,173	9,280
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>106,453</b>	<b>97,173</b>	<b>9,280</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>(1,038)</b>	<b>(1,038)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>(1,038)</b>	<b>(1,038)</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>1,951</b>	<b>1,951</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 1,951</b>	<b>\$ 913</b>	<b>\$ (1,038)</b>

Friend of the Court Act 294			Family Counseling		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	50,750	50,750	-	-	-
815,698	550,748	(264,950)	-	-	-
-	-	-	-	-	-
81,000	73,824	(7,176)	6,000	6,135	135
-	-	-	-	-	-
-	-	-	-	-	-
4,500	-	(4,500)	11,000	12,177	1,177
5,500	10,604	5,104	-	-	-
<b>906,698</b>	<b>685,926</b>	<b>(220,772)</b>	<b>17,000</b>	<b>18,312</b>	<b>1,312</b>
962,723	913,924	48,799	20,000	10,909	9,091
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,500	4,248	(748)	-	-	-
16,023	7,299	8,724	-	-	-
<b>982,246</b>	<b>925,471</b>	<b>56,775</b>	<b>20,000</b>	<b>10,909</b>	<b>9,091</b>
<b>(75,548)</b>	<b>(239,545)</b>	<b>(163,997)</b>	<b>(3,000)</b>	<b>7,403</b>	<b>10,403</b>
141,049	221,446	80,397	-	-	-
-	-	-	-	-	-
<b>141,049</b>	<b>221,446</b>	<b>80,397</b>	<b>-</b>	<b>-</b>	<b>-</b>
65,501	(18,099)	(83,600)	(3,000)	7,403	10,403
6,804	18,099	11,295	27,781	27,781	-
<b>\$ 72,305</b>	<b>\$ -</b>	<b>\$ (72,305)</b>	<b>\$ 24,781</b>	<b>\$ 35,184</b>	<b>\$ 10,403</b>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Dispatch/911		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	70,000	67,453	(2,547)
Local	-	-	-
Charges for services	830,000	941,253	111,253
Fines and forfeits	-	-	-
Interest and rent	1,000	3,644	2,644
Reimbursements and refunds	-	-	-
Other	14,400	15,204	804
<b>TOTAL REVENUES</b>	<b>915,400</b>	<b>1,027,554</b>	<b>112,154</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	743,047	718,946	24,101
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	-	3,065	(3,065)
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>743,047</b>	<b>722,011</b>	<b>21,036</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>172,353</b>	<b>305,543</b>	<b>133,190</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	20,000	-	(20,000)
Operating transfer out	(270,608)	(270,608)	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>(250,608)</b>	<b>(270,608)</b>	<b>(20,000)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(78,255)</b>	<b>34,935</b>	<b>113,190</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>159,928</b>	<b>159,928</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 81,673</b>	<b>\$ 194,863</b>	<b>\$ 113,190</b>

Health Department (FYE 9-30-00)			Vassar Township Police Contract		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
143,524	155,913	12,389	-	-	-
507,892	511,731	3,839	-	-	-
518,357	522,274	3,917	-	-	-
-	-	-	54,068	45,242	(8,826)
259,359	281,455	22,096	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
76,576	83,398	6,822	-	-	-
<b>1,505,708</b>	<b>1,554,771</b>	<b>49,063</b>	<b>54,068</b>	<b>45,242</b>	<b>(8,826)</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	54,068	45,289	8,779
1,789,195	1,788,013	1,182	-	-	-
-	-	-	-	-	-
5,852	14,922	(9,070)	-	-	-
22,860	22,861	(1)	-	-	-
<b>1,817,907</b>	<b>1,825,796</b>	<b>(7,889)</b>	<b>54,068</b>	<b>45,289</b>	<b>8,779</b>
<b>(312,199)</b>	<b>(271,025)</b>	<b>41,174</b>	<b>-</b>	<b>(47)</b>	<b>(47)</b>
415,098	413,189	(1,909)	-	-	-
-	-	-	-	-	-
<b>415,098</b>	<b>413,189</b>	<b>(1,909)</b>	<b>-</b>	<b>-</b>	<b>-</b>
102,899	142,164	39,265	-	(47)	(47)
277,015	277,015	-	93	93	-
<b>\$ 379,914</b>	<b>\$ 419,179</b>	<b>\$ 39,265</b>	<b>\$ 93</b>	<b>\$ 46</b>	<b>\$ (47)</b>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Recycling		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Charges for services	40,530	91,652	51,122
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	10,484	10,484
<b>TOTAL REVENUES</b>	<b>40,530</b>	<b>102,136</b>	<b>61,606</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	102,537	103,188	(651)
Public Safety	-	-	-
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	1,000	349	651
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>103,537</b>	<b>103,537</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(63,007)</b>	<b>(1,401)</b>	<b>61,606</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	42,000	42,000	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>42,000</b>	<b>42,000</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(21,007)</b>	<b>40,599</b>	<b>61,606</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>23,392</b>	<b>23,392</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,385</b>	<b>\$ 63,991</b>	<b>\$ 61,606</b>

Building Strong Families			Victim Services		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
27,807	27,338	(469)	46,509	43,666	(2,843)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>27,807</u>	<u>27,338</u>	<u>(469)</u>	<u>46,509</u>	<u>43,666</u>	<u>(2,843)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	45,091	41,494	3,597
27,807	27,806	1	-	-	-
-	-	-	-	-	-
-	-	-	1,418	1,780	(362)
-	-	-	-	-	-
<u>27,807</u>	<u>27,806</u>	<u>1</u>	<u>46,509</u>	<u>43,274</u>	<u>3,235</u>
-	(468)	(468)	-	392	392
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	(468)	(468)	-	392	392
6,002	6,002	-	450	450	-
<u>\$ 6,002</u>	<u>\$ 5,534</u>	<u>\$ (468)</u>	<u>\$ 450</u>	<u>\$ 842</u>	<u>\$ 392</u>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Early On Grant		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>954</b>	<b>954</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 954</b>	<b>\$ 954</b>	<b>\$ -</b>

CDBG Job Training Grant			Voted Mosquito		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ 610,500	\$ 611,795	\$ 1,295
-	-	-	-	-	-
218,040	960	(217,080)	-	-	-
-	-	-	7,606	7,606	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,000	5,514	2,514
-	-	-	-	330	330
-	-	-	-	-	-
<b>218,040</b>	<b>960</b>	<b>(217,080)</b>	<b>621,106</b>	<b>625,245</b>	<b>4,139</b>
-	-	-	-	-	-
-	-	-	636,227	592,765	43,462
-	-	-	-	-	-
218,040	960	217,080	-	-	-
-	-	-	-	-	-
-	-	-	20,750	18,465	2,285
-	-	-	56,400	3,689	52,711
<b>218,040</b>	<b>960</b>	<b>217,080</b>	<b>713,377</b>	<b>614,919</b>	<b>98,458</b>
-	-	-	<b>(92,271)</b>	<b>10,326</b>	<b>102,597</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	<b>(92,271)</b>	<b>10,326</b>	<b>102,597</b>
-	-	-	<b>108,243</b>	<b>90,746</b>	<b>(17,497)</b>
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 15,972</b>	<b>\$ 101,072</b>	<b>\$ 85,100</b>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Equipment and Capital Improvement		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	26,621	-	(26,621)
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	11,888	-	(11,888)
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>38,509</b>	<b>-</b>	<b>(38,509)</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	285,873	183,040	102,833
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>285,873</b>	<b>183,040</b>	<b>102,833</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(247,364)</b>	<b>(183,040)</b>	<b>64,324</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	242,812	204,700	(38,112)
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>242,812</b>	<b>204,700</b>	<b>(38,112)</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(4,552)</b>	<b>21,660</b>	<b>26,212</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>265,883</b>	<b>265,883</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 261,331</b>	<b>\$ 287,543</b>	<b>\$ 26,212</b>

CDBG Housing Grant			State Survey Grant		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
175,000	104,223	(70,777)	-	-	-
-	-	-	47,159	47,130	(29)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>175,000</b>	<b>104,223</b>	<b>(70,777)</b>	<b>47,159</b>	<b>47,130</b>	<b>(29)</b>
-	-	-	-	-	-
175,000	104,223	70,777	50,659	49,924	735
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,000	2,470	530
-	-	-	-	-	-
<b>175,000</b>	<b>104,223</b>	<b>70,777</b>	<b>53,659</b>	<b>52,394</b>	<b>1,265</b>
-	-	-	<b>(6,500)</b>	<b>(5,264)</b>	<b>1,236</b>
-	-	-	6,500	6,500	-
-	-	-	-	-	-
-	-	-	<b>6,500</b>	<b>6,500</b>	-
-	-	-	-	1,236	1,236
-	-	-	781	781	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 781</b>	<b>\$ 2,017</b>	<b>\$ 1,236</b>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Victims of Crime Act Grant		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	47,501	43,912	(3,589)
State	762	4,351	3,589
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>48,263</b>	<b>48,263</b>	<b>-</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	48,263	48,263	-
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>48,263</b>	<b>48,263</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Criminal Forfeiture			Community Corrections Services		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	43,573	45,161	1,588
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	299	299	-	-	-
-	299	299	43,573	45,161	1,588
-	-	-	-	-	-
1,674	-	1,674	43,573	43,572	1
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,674	-	1,674	43,573	43,572	1
(1,674)	299	1,973	-	1,589	1,589
-	-	-	-	-	-
-	-	-	-	-	-
(1,674)	299	1,973	-	1,589	1,589
1,674	1,674	-	2	2	-
\$ -	\$ 1,973	\$ 1,973	\$ 2	\$ 1,591	\$ 1,589

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Drug Enforcement		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	5,847	5,847
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>-</b>	<b>5,847</b>	<b>5,847</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	5,461	1,843	3,618
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>5,461</b>	<b>1,843</b>	<b>3,618</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(5,461)</b>	<b>4,004</b>	<b>9,465</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(5,461)</b>	<b>4,004</b>	<b>9,465</b>
FUND BALANCE, BEGINNING OF YEAR - AS RESTATED	8,153	8,153	-
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,693</b>	<b>\$ 12,157</b>	<b>\$ 9,465</b>

Law Library			Operation Nite Cap Grant		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	15,006	14,814	(192)
-	-	-	-	-	-
6,500	6,500	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>6,500</b>	<b>6,500</b>	<b>-</b>	<b>15,006</b>	<b>14,814</b>	<b>(192)</b>
18,000	17,089	911	-	-	-
-	-	-	-	-	-
-	-	-	15,006	14,814	192
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>18,000</b>	<b>17,089</b>	<b>911</b>	<b>15,006</b>	<b>14,814</b>	<b>192</b>
<b>(11,500)</b>	<b>(10,589)</b>	<b>911</b>	-	-	-
11,500	11,500	-	-	-	-
-	-	-	-	-	-
<b>11,500</b>	<b>11,500</b>	<b>-</b>	-	-	-
-	911	911	-	-	-
-	-	-	-	-	-
<b>\$ -</b>	<b>\$ 911</b>	<b>\$ 911</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Continued)

**TUSCOLA COUNTY  
SPECIAL REVENUE FUNDS  
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	D.A.R.E.		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	-	-	-
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	40,000	53,256	13,256
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	28,592	28,592
<b>TOTAL REVENUES</b>	<b>40,000</b>	<b>81,848</b>	<b>41,848</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	40,486	39,843	643
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>40,486</b>	<b>39,843</b>	<b>643</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(486)</b>	<b>42,005</b>	<b>42,491</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(486)</b>	<b>42,005</b>	<b>42,491</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>56,134</b>	<b>56,134</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 55,648</b>	<b>\$ 98,139</b>	<b>\$ 42,491</b>

Water Quality Grant			Computer Tech Grant Phase II		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	33,742	-	(33,742)
-	-	-	9,223	-	(9,223)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	42,965	-	(42,965)
-	-	-	-	-	-
-	-	-	-	-	-
5,096	5,096	-	-	-	-
-	-	-	-	-	-
-	-	-	44,990	-	44,990
-	-	-	-	-	-
5,096	5,096	-	44,990	-	44,990
(5,096)	(5,096)	-	(2,025)	-	2,025
-	-	-	2,025	2,025	-
-	-	-	-	-	-
-	-	-	2,025	2,025	-
(5,096)	(5,096)	-	-	2,025	2,025
5,134	5,134	-	-	-	-
\$ 38	\$ 38	\$ -	\$ -	\$ 2,025	\$ 2,025

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	COPS Mobile Data Grant		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	33,869	32,802	(1,067)
State	-	-	-
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>33,869</b>	<b>32,802</b>	<b>(1,067)</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	-	-	-
Health and Welfare	-	-	-
Recreational and cultural	-	-	-
Capital outlay	43,736	43,736	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>43,736</b>	<b>43,736</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(9,867)</b>	<b>(10,934)</b>	<b>(1,067)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(9,867)</b>	<b>(10,934)</b>	<b>(1,067)</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>11,967</b>	<b>11,967</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,100</b>	<b>\$ 1,033</b>	<b>\$ (1,067)</b>

Computer Tech Grant			Michigan Justice Training		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	15,940	15,940	-	-	-
-	-	-	6,400	7,189	789
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	200	200	-	-	-
-	16,140	16,140	6,400	7,189	789
-	-	-	-	-	-
-	-	-	6,000	3,733	2,267
-	-	-	-	-	-
17,911	17,911	-	-	-	-
-	-	-	-	-	-
17,911	17,911	-	6,000	3,733	2,267
(17,911)	(1,771)	16,140	400	3,456	3,056
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(17,911)	(1,771)	16,140	400	3,456	3,056
1,771	1,771	-	5,117	5,117	-
\$ (16,140)	\$ -	\$ 16,140	\$ 5,517	\$ 8,573	\$ 3,056

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Child Care F.I.A.		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	102,000	71,280	(30,720)
Local	-	-	-
Charges for services	84,000	45,963	(38,037)
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	-	-
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>186,000</b>	<b>117,243</b>	<b>(68,757)</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	-	-	-
Health and Welfare	288,000	193,246	94,754
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>288,000</b>	<b>193,246</b>	<b>94,754</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(102,000)</b>	<b>(76,003)</b>	<b>25,997</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	102,000	102,000	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>102,000</b>	<b>102,000</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>-</b>	<b>25,997</b>	<b>25,997</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>73,071</b>	<b>73,071</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 73,071</b>	<b>\$ 99,068</b>	<b>\$ 25,997</b>

Family Independence Agency			Medical Care Facility		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ 225,000	\$ 228,921	\$ 3,921
-	-	-	-	-	-
-	-	-	-	-	-
319,494	314,523	(4,971)	2,740	2,740	-
-	-	-	-	-	-
-	-	-	6,136,366	6,752,228	615,862
-	-	-	-	-	-
-	-	-	9,110	52,735	43,625
-	-	-	-	-	-
-	-	-	89,932	185,621	95,689
<b>319,494</b>	<b>314,523</b>	<b>(4,971)</b>	<b>6,463,148</b>	<b>7,222,245</b>	<b>759,097</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
334,494	334,494	-	6,230,326	6,360,837	(130,511)
-	-	-	-	-	-
-	-	-	117,864	285,137	(167,273)
-	-	-	-	-	-
<b>334,494</b>	<b>334,494</b>	<b>-</b>	<b>6,348,190</b>	<b>6,645,974</b>	<b>(297,784)</b>
<b>(15,000)</b>	<b>(19,971)</b>	<b>(4,971)</b>	<b>114,958</b>	<b>576,271</b>	<b>461,313</b>
10,000	10,000	-	100,895	12,317	(88,578)
-	-	-	(100,895)	(12,317)	88,578
<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>(5,000)</b>	<b>(9,971)</b>	<b>(4,971)</b>	<b>114,958</b>	<b>576,271</b>	<b>461,313</b>
97,290	72,845	(24,445)	1,876,615	1,876,615	-
<b>\$ 92,290</b>	<b>\$ 62,874</b>	<b>\$ (29,416)</b>	<b>\$ 1,991,573</b>	<b>\$ 2,452,886</b>	<b>\$ 461,313</b>

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Probate Child Care		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	90,000	212,962	122,962
Local	-	-	-
Charges for services	30,000	33,111	3,111
Fines and forfeits	-	-	-
Interest and rent	-	-	-
Reimbursements and refunds	-	1,490	1,490
Other	-	-	-
<b>TOTAL REVENUES</b>	<b>120,000</b>	<b>247,563</b>	<b>127,563</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	-	-	-
Health and Welfare	665,775	665,775	-
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>665,775</b>	<b>665,775</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(545,775)</b>	<b>(418,212)</b>	<b>127,563</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	412,483	412,483	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>412,483</b>	<b>412,483</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>(133,292)</b>	<b>(5,729)</b>	<b>127,563</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>5,729</b>	<b>5,729</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ (127,563)</b>	<b>\$ -</b>	<b>\$ 127,563</b>

Soldiers' Relief			Veterans Trust		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	33,146	34,739	1,593
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	2,000	-	(2,000)
-	-	-	35,146	34,739	(407)
-	-	-	-	-	-
-	-	-	-	-	-
12,000	11,417	583	35,146	35,146	-
-	-	-	-	-	-
-	-	-	-	-	-
12,000	11,417	583	35,146	35,146	-
(12,000)	(11,417)	583	-	(407)	(407)
12,000	12,000	-	-	-	-
-	-	-	-	-	-
12,000	12,000	-	-	-	-
-	583	583	-	(407)	(407)
91	91	-	728	728	-
\$ 91	\$ 674	\$ 583	\$ 728	\$ 321	\$ (407)

(Continued)

**TUSCOLA COUNTY**  
**SPECIAL REVENUE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Voted Senior Citizens		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Taxes	\$ 189,000	\$ 190,814	\$ 1,814
Licenses and permits	-	-	-
Intergovernmental			
Federal	-	-	-
State	2,258	2,258	-
Local	-	-	-
Charges for services	-	-	-
Fines and forfeits	-	-	-
Interest and rent	1,500	6,253	4,753
Reimbursements and refunds	-	-	-
Other	-	100	100
<b>TOTAL REVENUES</b>	<b>192,758</b>	<b>199,425</b>	<b>6,667</b>
<b>EXPENDITURES</b>			
Current			
Judicial	-	-	-
General Government	-	-	-
Public Safety	-	-	-
Health and Welfare	190,669	177,186	13,483
Recreational and cultural	-	-	-
Capital outlay	-	-	-
Debt service	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>190,669</b>	<b>177,186</b>	<b>13,483</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>2,089</b>	<b>22,239</b>	<b>20,150</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Operating transfer in	-	-	-
Operating transfer out	-	-	-
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>2,089</b>	<b>22,239</b>	<b>20,150</b>
<b>FUND BALANCE, BEGINNING OF YEAR - AS RESTATED</b>	<b>66,258</b>	<b>66,258</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 68,347</b>	<b>\$ 88,497</b>	<b>\$ 20,150</b>

Building and Site			Total		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ 1,875,500	\$ 1,881,176	\$ 5,676
-	-	-	143,524	155,913	12,389
-	-	-	982,302	760,318	(221,984)
-	-	-	2,219,224	1,986,578	(232,646)
-	-	-	169,744	141,377	(28,367)
-	-	-	7,469,755	8,228,143	758,388
-	-	-	46,500	65,603	19,103
3,500	4,123	623	21,110	78,119	57,009
-	-	-	27,388	13,997	(13,391)
-	-	-	188,408	355,092	166,684
<b>3,500</b>	<b>4,123</b>	<b>623</b>	<b>13,143,455</b>	<b>13,666,316</b>	<b>522,862</b>
-	-	-	1,000,723	941,922	58,801
-	-	-	964,423	850,100	114,323
-	-	-	2,122,761	2,070,021	52,740
-	-	-	9,796,548	9,599,976	196,572
-	-	-	11,460	10,104	1,356
1,171,358	1,056,845	114,513	1,804,853	1,718,158	86,695
-	-	-	95,283	33,849	61,434
<b>1,171,358</b>	<b>1,056,845</b>	<b>114,513</b>	<b>15,796,051</b>	<b>15,224,130</b>	<b>571,921</b>
<b>(1,167,858)</b>	<b>(1,052,722)</b>	<b>115,136</b>	<b>(2,652,597)</b>	<b>(1,557,814)</b>	<b>1,094,783</b>
200,000	433,009	233,009	1,930,862	2,095,669	164,807
-	-	-	(371,503)	(282,925)	88,578
<b>200,000</b>	<b>433,009</b>	<b>233,009</b>	<b>1,559,359</b>	<b>1,812,744</b>	<b>253,385</b>
(967,858)	(619,713)	348,145	(1,093,237)	254,930	1,348,167
1,424,844	1,424,844	-	4,567,732	4,537,085	(30,647)
<b>\$ 456,986</b>	<b>\$ 805,131</b>	<b>\$ 348,145</b>	<b>\$ 3,474,495</b>	<b>\$ 4,792,015</b>	<b>\$ 1,317,520</b>



# Special Revenue Funds

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Road Patrol (207) is used to account for revenues received from a County mileage and the County's general fund. This is the only countywide 24-hour police service.

Parks and Recreation (208) is used to account for the activities to maintain and improve the operations of Vanderbilt Park. The revenue sources of this fund are fees collected for the use of facility and the appropriation from the General Fund.

County Disaster (211) This fund has set aside monies to prepare for a natural or manmade disaster. There are no regular sources of revenues. An appropriation to establish this fund was made from the General Fund.

Local Government Police Contract (213) The revenue source for this fund is generated from the reimbursement from Arbela Township for services provided by the Tuscola County Sheriff Department for a specific number of hours and for the support in enforcing township ordinances.

Friend of the Court, Act 294 (215) This fund was established to provide a separate accounting for the expenditures related to the operations of the Friend of the Court. The revenue sources for this fund are generated by federal and state grants. The County has established a base appropriation to this fund to comply with criteria established to receive maximum reimbursements from the federal and state levels. Fees and Charges established through the court systems also make up revenue used to operate the Friend of the Court at a efficient level.

Family Counseling (216) Marriage license fees collected by the County are proportioned into this fund and represent the only revenue source. Expenditures are ordered by the Judge of Circuit Court to provide counseling to families at his discretion.

Dispatch/911 (218) This fund is established to provide emergency 9-1-1 dispatch services to all law enforcement, fire and emergency medical services. The revenue sources are generated from the surcharges on landlines and wireless telephone customers.

Health Department (221) This fund provides for the activities classified as both environmental and public health operations. Portion of veterans counseling and medical examiner expenses are administered here. The revenue sources are federal and state, along with an appropriation coming from the General Fund. Fees collected by the Health Department for services are a revenue source also.

Vassar Township Police Contract (225) The revenue for this fund is provided by reimbursement of Vassar Township for services provided by the Tuscola County Sheriff Department in the support of enforcing township ordinances.

Recycling (230) This fund was established by a grant provided by the State. The revenue source was then established to be an appropriation from the General Fund. Current revenues also include income from the sale of material.

Building Strong Families (235) The Building Strong Families Fund is a state grant that sets aside monies to educate parents in building stronger families skills.

Victim Services (236) The revenue source for this fund is generated by a State Grant reimbursement. The fund provides services to individuals who are victims of crimes.

Early On Grant (237) The Early on Grant is a state grant that sets aside monies to educate the community at the early stages of learning similar to the Building Strong Families Grant.

CDBG Job Training Grant (238) This grant is a state grant that sets aside revenue for job training.

Voted Mosquito (240) The revenue source for this fund derives from a county wide mileage. The revenue is used to reduce the risk of mosquito-borne diseases in Tuscola County. The goal is also to minimize the nuisance population of mosquitoes whenever possible.

Equipment and Capital Improvement (244) The revenue source for this fund is an appropriation from the General Fund. This fund provides for a separate accounting for all equipment and capital outlay projects.

CDBG Housing Grant (250) The revenue source for this fund is a State Housing Grant. The Human Development Commission is contracted by Tuscola County to administer the grant, which provides improvements to homes in the County.

State Survey Grant (252) State grant funds are received every year and a small appropriation from the General Fund to cover administrative cost makes up the revenue sources for this fund. The revenues are used to replace section corners within the County to improve the process of surveying. Expenditures must meet grant requirements to qualify for reimbursement.

Victim of Crime Act Grant (255) This grant is established to provide services to victims for various reasons. The revenue source is a state grant reimbursement for qualified expenditures.

Criminal Forfeiture (263) This fund allows for a separate accounting for monies that have been confiscated by the County when it has been determined to be used in a criminal act. The money forfeited allows the Sheriff and Prosecutor to purchase equipment to fight crime in Tuscola County.

Community Corrections Services (264) State of Michigan, Department of Corrections grant program which allows an employee to oversee sentenced inmates of the county jail to work as part of their sentence. They provide community service to non-profit organizations. They also accept contributions that help pay for some expenses.

Drug Enforcement (266) The monies are forfeited from the confiscation of property, cars, and monies that were determined to be used in a criminal act involving drugs. The forfeited monies will be used to fight the war against drugs in Tuscola County.

Law Library (269) The revenue source for this fund is the established penal fine amount of \$6,500. Appropriations from the General Fund also create a revenue source. The Law Books purchased will be located in one central location.

Operation Night Cap Grant (275) The revenue source for this fund is generated from grant money and a small County match. This fund provides a separate accounting for the effort to reduce alcohol related crashes and injuries.

DARE (276) The revenue source for this fund is generated by the collections of fees on all drug and alcohol related crimes through the District Court of the County. The fund sets aside monies to be used to provide drug education and how to prevent violence to students of Tuscola County. A full-time sworn officer provides the education.

Water Quality Grant (280) The Water Quality Grant fund was established to account for the grant money received to implement and study water quality in Tuscola County. This fund will only continue as long as grant money is available.

Computer Tech Grant Phase II (281) The revenue source for this fund consists of grant monies and township reimbursements used to purchase workstations, printers and monitors, including software for police agencies within Tuscola County.

Cops Mobile Data Grant (283) U.S. Department of Justice Cops More Grant, allocated in 1999 to purchase six laptops for the patrol cars. It allows officers in their cars to run file checks on people, property and some day will enable officers to type reports in their vehicles. This grant was funded by 75% federal and 25% match by the County.

Computer Tech Grant (284) This is a technology grant, which has four phases. The Grant provided hardware and software programs to the Sheriff's Office and other County agencies to access our database involving investigations and jail inmate information. The State Of Michigan, The Office of Drug Control Policy grant provides 75% and the 25% match is by the County.

Michigan Justice Training (285) This fund was established to provide training to sworn officers only. The revenue is generated by fees collected by the courts and by the State of Michigan. Agencies are mandated to provide training from the General Fund each year.

Child Care FIA (288) The revenue sources for this fund are State reimbursements, FIA Client payments and an appropriation from the County's General Fund. The dollars are spent to pay foster care cost for neglected or abused children. The reimbursements to Foster Care Parents are for payments of medical expenses, clothing and other extraordinary items.

Family Independence Agency (290) The revenue sources for this fund are generated by the State of Michigan. The General Fund of the County appropriates funds to cover the cost of board administration and adult hospitalization not covered under other programs and guardianships. This agency administers programs providing for economic, social and medical assistance to the disadvantaged residents of Tuscola County.

Medical Care Facility (291) Revenue from Federal and State sources in addition to charges for services provide the monies to offer medical treatment and 24 hour nursing care to persons requiring long-term care who meet the requirements of the facility.

Probate Child Care (292) The Probate Court Juvenile Fund provides services to families of youth involved in the Courts. The revenue sources are State reimbursements, charges for services and the County General Fund appropriation.

Soldiers Relief (293) The fund was established to provide services to indigent veterans who may not qualify for Veterans Trust Fund monies. The revenue source for this fund is an appropriation from the County's General Fund.

Veterans Trust (294) The fund provides services to veterans and/or dependents that require assistance with such items as shelter, food, clothing, utility bills, medical care and other expenses. A Veterans Trust Fund Board is established and reviews all claims. The revenue source is State Reimbursement.

Voted Senior Citizens (297) A mileage passed by the voters of Tuscola County provides the revenue source for this fund. This fund provides services for the senior citizens of Tuscola County. Examples of some services are flu shots and home delivered and congregated meals.

Building and Site (369) The revenue source for this fund is the transfer of net income on delinquent tax funds that are not set aside for operations and rent on County owned land used for farming. The fund was established to provide for the capital needs of the County including but not limited to repair, replacement, demolition and acquisition of County facilities.

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Building and Site (369) The revenue source for this fund is the transfer of net income on delinquent tax funds that are not set aside for operations and rent on County owned land used for farming. The fund was established to provide for the capital needs of the County including but not limited to repair, replacement, demolition and acquisition of County facilities.



# DEBT SERVICE FUNDS

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Debt service funds are used to account for the accumulation of resources for the payment of general long-term debt principal, interest, and costs.

## **Sewage Systems General Obligation Bonds**

Akron Fairgrove Sewage Disposal (372)  
Caro Sewage Disposal (377)  
Mayville Storm Sewer (379)  
Richville Water System (380)

## **Building Authority Bonds**

Health Department Building Authority (367)  
Dispatch Building and Equipment (378)  
State Police Post Building (381)  
FIA (Social Service) Building (395)





**TUSCOLA COUNTY  
DEBT SERVICE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

	Akron- Fairgrove Sewage Disposal	Caro Sewage Disposal	Mayville Storm Sewer	Richville Water System
<b>ASSETS</b>				
Cash and cash equivalents	\$ 7,226	\$ -	\$ -	\$ 22
Investments	13,409	-	-	-
Accounts receivable	-	-	-	-
<b>TOTAL ASSETS</b>	<b>\$ 20,635</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22</b>
 <b>FUND BALANCE</b>				
Reserved for debt retirement	\$ 20,635	\$ -	\$ -	\$ 22

Health Department Building Authority	Dispatch Building and Equipment	State Police Post Building	F.I.A. Building	Total
\$ -	\$ -	\$ 78,052	\$ 11,858	\$ 97,158
-	-	-	22,800	36,209
-	-	-	108	108
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,052</u>	<u>\$ 34,766</u>	<u>\$ 133,475</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 78,052</u>	<u>\$ 34,766</u>	<u>\$ 133,475</u>

**TUSCOLA COUNTY**  
**DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Akron-Fairgrove Sewage Disposal		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Intergovernmental			
State	\$ -	\$ -	\$ -
Local	60,739	78,391	17,652
Interest and rent	-	623	623
<b>TOTAL REVENUES</b>	<b>60,739</b>	<b>79,014</b>	<b>18,275</b>
<b>EXPENDITURES</b>			
Debt service			
Principal	65,000	65,000	-
Interest and fiscal charges	13,391	13,391	-
<b>TOTAL EXPENDITURES</b>	<b>78,391</b>	<b>78,391</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(17,652)</b>	<b>623</b>	<b>18,275</b>
<b>OTHER FINANCING SOURCES</b>			
Operating transfer in	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>(17,652)</b>	<b>623</b>	<b>18,275</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>20,012</b>	<b>20,012</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 2,360</b>	<b>\$ 20,635</b>	<b>\$ 18,275</b>

Caro Sewage Disposal			Mayville Storm Sewer		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
168,856	168,856	-	78,750	78,750	-
-	-	-	-	-	-
<b>168,856</b>	<b>168,856</b>	<b>-</b>	<b>78,750</b>	<b>78,750</b>	<b>-</b>
75,000	75,000	-	13,000	13,000	-
93,856	93,856	-	65,750	65,750	-
<b>168,856</b>	<b>168,856</b>	<b>-</b>	<b>78,750</b>	<b>78,750</b>	<b>-</b>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

(Continued)

**TUSCOLA COUNTY**  
**DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Continued)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Richville Water System		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Intergovernmental			
State	\$ -	\$ -	\$ -
Local	125,015	125,000	(15)
Interest and rent	-	22	22
<b>TOTAL REVENUES</b>	<b>125,015</b>	<b>125,022</b>	<b>7</b>
<b>EXPENDITURES</b>			
Debt service			
Principal	60,000	60,000	-
Interest and fiscal charges	65,015	65,015	-
<b>TOTAL EXPENDITURES</b>	<b>125,015</b>	<b>125,015</b>	<b>-</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>7</b>	<b>7</b>
<b>OTHER FINANCING SOURCES</b>			
Operating transfer in	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>7</b>	<b>7</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>15</b>	<b>15</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 15</b>	<b>\$ 22</b>	<b>\$ 7</b>

Health Department Building Authority			Dispatch Building and Equipment		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
70,000	70,000	-	237,229	200,000	37,229
8,315	8,315	-	33,379	70,608	(37,229)
78,315	78,315	-	270,608	270,608	-
(78,315)	(78,315)	-	(270,608)	(270,608)	-
78,315	78,315	-	270,608	270,608	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

**TUSCOLA COUNTY**  
**DEBT SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - AMENDED BUDGET AND ACTUAL (Concluded)**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	State Police Post Building		
	Amended Budget	Actual	Favorable (Unfavorable) Variance
<b>REVENUES</b>			
Intergovernmental			
State	\$ 69,104	\$ 67,556	\$ (1,548)
Local	-	-	-
Interest and rent	-	2,140	2,140
<b>TOTAL REVENUES</b>	<b>69,104</b>	<b>69,696</b>	<b>592</b>
<b>EXPENDITURES</b>			
Debt service			
Principal	-	-	-
Interest and fiscal charges	69,104	69,028	76
<b>TOTAL EXPENDITURES</b>	<b>69,104</b>	<b>69,028</b>	<b>76</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>668</b>	<b>668</b>
<b>OTHER FINANCING SOURCES</b>			
Operating transfer in	-	-	-
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES</b>	<b>-</b>	<b>668</b>	<b>668</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>77,384</b>	<b>77,384</b>	<b>-</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 77,384</b>	<b>\$ 78,052</b>	<b>\$ 668</b>

F.I.A. Building			Total		
Amended Budget	Actual	Favorable (Unfavorable) Variance	Amended Budget	Actual	Favorable (Unfavorable) Variance
\$ 113,273	\$ 113,273	\$ -	\$ 182,377	\$ 180,829	\$ (1,548)
-	-	-	433,360	450,997	17,637
1,200	1,460	260	1,200	4,245	3,045
<b>114,473</b>	<b>114,733</b>	<b>260</b>	<b>616,937</b>	<b>636,071</b>	<b>19,134</b>
95,000	95,000	-	615,229	578,000	37,229
18,273	18,273	-	367,083	404,236	(37,153)
<b>113,273</b>	<b>113,273</b>	<b>-</b>	<b>982,312</b>	<b>982,236</b>	<b>76</b>
1,200	1,460	260	(365,375)	(346,165)	19,210
-	-	-	348,923	348,923	-
1,200	1,460	260	(16,452)	2,758	19,210
33,306	33,306	-	130,717	130,717	-
<b>\$ 34,506</b>	<b>\$ 34,766</b>	<b>\$ 260</b>	<b>\$ 114,265</b>	<b>\$ 133,475</b>	<b>\$ 19,210</b>



# CAPITAL PROJECT FUNDS

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Capital project funds are used to account for the accumulation of resources, often through the issuance of long-term debt, for the purposes of constructing capital assets.

## **Sewage Disposal**

Akron Fairgrove Sewage Disposal (472)  
Mayville Storm Sewer (480)  
Richville (481)

## **Building Authority**

Health Department Building Authority Construction (467)  
FIA Building Authority Construction (469)  
Jail Construction (478)  
Dispatch Building Construction and Equipment (479)  
State Police Post Building Authority (482)

**Capital Projects Reserve** (403) This fund is related to revenues accumulated for future capital projects.





**TUSCOLA COUNTY  
CAPITAL PROJECTS FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

	Sewage Disposal System			
	Akron- Fairgrove	Mayville	Richville	Capital Projects Reserve
<b>ASSETS</b>				
Cash and cash equivalents	\$ -	\$ -	\$ -	\$ 49,952
Investments	-	-	-	764,587
Due from other funds	-	-	-	433,000
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,247,539</b>
 <b>LIABILITIES AND FUND BALANCE</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ -	\$ -	\$ -	\$ -
<b>FUND BALANCE</b>				
Reserved for construction	-	-	-	1,247,539
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,247,539</b>

Health Dept. Building Authority Construction	F.I.A. Building Authority Construction	Jail Construction	Dispatch Building Construction and Equipment	State Police Post Building Authority	Total
\$ 2,702	\$ 21,418	\$ -	\$ 39,943	\$ 49,040	\$ 163,055
-	21,000	-	-	-	785,587
-	-	-	-	-	433,000
<b>\$ 2,702</b>	<b>\$ 42,418</b>	<b>\$ -</b>	<b>\$ 39,943</b>	<b>\$ 49,040</b>	<b>\$ 1,381,642</b>

\$ -	\$ 2,350	\$ -	\$ -	\$ -	\$ 2,350
2,702	40,068	-	39,943	49,040	1,379,292
<b>\$ 2,702</b>	<b>\$ 42,418</b>	<b>\$ -</b>	<b>\$ 39,943</b>	<b>\$ 49,040</b>	<b>\$ 1,381,642</b>

**TUSCOLA COUNTY**  
**CAPITAL PROJECT FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Sewage Disposal System</u>			
	Akron- Fairgrove	Mayville	Richville	Capital Projects Reserve
<b>REVENUES</b>				
Interest and rent	\$ 331	\$ -	\$ (20)	\$ 45,300
Other	-	-	-	-
<b>TOTAL REVENUES</b>	<u>331</u>	<u>-</u>	<u>(20)</u>	<u>45,300</u>
<b>EXPENDITURES</b>				
Consultants	-	-	-	-
Construction	-	-	-	-
Miscellaneous	17,986	-	-	-
Capital outlay	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<u>17,986</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>REVENUE OVER (UNDER) EXPENDITURES</b>	<u>(17,655)</u>	<u>-</u>	<u>(20)</u>	<u>45,300</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfer in	-	-	-	471,000
Operating transfer out	-	-	-	(78,315)
<b>TOTAL OTHER FINANCING SOURCES (USES)</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>392,685</u>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<u>(17,655)</u>	<u>-</u>	<u>(20)</u>	<u>437,985</u>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<u>17,655</u>	<u>-</u>	<u>20</u>	<u>809,554</u>
<b>FUND BALANCE, END OF YEAR</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,247,539</u>

Health Dept. Building Authority Construction	F.I.A. Building Authority Construction	Jail Construction	Dispatch Building Construction and Equipment	State Police Post Building Authority	Total
\$ 33	\$ 1,104	\$ -	\$ -	\$ 16,058	\$ 62,806
-	18,000	-	-	-	18,000
<b>33</b>	<b>19,104</b>	-	-	<b>16,058</b>	<b>80,806</b>
-	-	-	-	172,645	172,645
-	-	-	-	1,083,319	1,083,319
-	2,533	-	-	6,484	27,003
-	-	-	28,632	-	28,632
-	2,533	-	28,632	1,262,448	1,311,599
<b>33</b>	<b>16,571</b>	-	<b>(28,632)</b>	<b>(1,246,390)</b>	<b>(1,230,793)</b>
-	-	-	-	-	471,000
-	-	-	-	-	(78,315)
-	-	-	-	-	392,685
<b>33</b>	<b>16,571</b>	-	<b>(28,632)</b>	<b>(1,246,390)</b>	<b>(838,108)</b>
2,669	23,497	-	68,575	1,295,430	2,217,400
<b>\$ 2,702</b>	<b>\$ 40,068</b>	<b>\$ -</b>	<b>\$ 39,943</b>	<b>\$ 49,040</b>	<b>\$ 1,379,292</b>



# INTERNAL SERVICE FUNDS

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Delinquent Tax Revolving Funds (616-626) This group of funds are set aside for the collection and distribution of delinquent tax funds. The income generated from this fund provides revenue for the operations within the County.

Workers' Compensation Insurance (677) The various funds of the County make a transfer to this fund that sets aside monies to apply against premiums and claims for employees who qualify for this benefit. The County General Fund also makes an appropriation to this fund.

County Retirement (286) This fund sets aside monies to pay the portion of the County's obligations for employee's retirement. Various funds transfer the appropriate level of obligation to this fund.

Health Insurance (678) This fund sets aside monies to pay the insurance premiums. Various funds transfer the appropriate level of obligation to this fund when payments are made.





**TUSCOLA COUNTY  
INTERNAL SERVICE FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

	Delinquent Tax Revolving	Workers' Compensation Insurance
<b>ASSETS</b>		
Cash and cash equivalents	\$ 2,533,632	\$ 358,789
Investments	3,028,641	-
Taxes receivable	2,245,795	-
Accounts receivable	-	6,608
Due from other governmental units	79,621	-
Advances to other funds	1,817,389	-
	<b>\$ 9,705,078</b>	<b>\$ 365,397</b>
<b>TOTAL ASSETS</b>		
 <b>LIABILITIES AND RETAINED EARNINGS</b>		
<b>LIABILITIES</b>		
Accounts payables	\$ 44,121	\$ -
Due to other funds	757,261	-
Advances from other funds	1,817,389	-
	<b>2,618,771</b>	<b>-</b>
<b>TOTAL CURRENT LIABILITIES</b>		
 <b>RETAINED EARNINGS</b>		
Reserved for debt retirement	2,986,082	-
Reserved for self-funding	3,000,000	-
Reserved for accrued compensated absences	632,344	-
Unreserved		
Undesignated	467,881	365,397
	<b>7,086,307</b>	<b>365,397</b>
<b>TOTAL RETAINED EARNINGS</b>		
 <b>TOTAL LIABILITIES AND RETAINED EARNINGS</b>		
	<b>\$ 9,705,078</b>	<b>\$ 365,397</b>

County Retirement	Health Insurance	Total
\$ 418,947	\$ 26,030	\$ 3,337,398
-	-	3,028,641
-	-	2,245,795
-	-	6,608
-	-	79,621
-	-	1,817,389
<b>\$ 418,947</b>	<b>\$ 26,030</b>	<b>\$ 10,515,452</b>
\$ -	\$ -	\$ 44,121
-	-	757,261
-	-	1,817,389
-	-	<b>2,618,771</b>
-	-	2,986,082
-	-	3,000,000
-	-	632,344
418,947	26,030	1,278,255
<b>418,947</b>	<b>26,030</b>	<b>7,896,681</b>
<b>\$ 418,947</b>	<b>\$ 26,030</b>	<b>\$ 10,515,452</b>

**TUSCOLA COUNTY**  
**INTERNAL SERVICE FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES**  
**AND CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	Delinquent Tax Revolving	Workers' Compensation Insurance
<b>OPERATING REVENUES</b>		
Charges for services	\$ 160,108	\$ 5,000
Interest earned on taxes	347,695	-
Other revenue	5,222	28,726
<b>TOTAL OPERATING REVENUES</b>	<b>513,025</b>	<b>33,726</b>
<b>OPERATING EXPENSES</b>		
Insurance premiums	-	9,705
Settlements and claims	-	2,763
Other	1,073	573
<b>TOTAL OPERATING EXPENSES</b>	<b>1,073</b>	<b>13,041</b>
<b>OPERATING INCOME</b>	<b>511,952</b>	<b>20,685</b>
<b>NONOPERATING REVENUE</b>		
Interest on investments	388,896	-
<b>INCOME BEFORE OPERATING TRANSFER</b>	<b>900,848</b>	<b>20,685</b>
<b>OPERATING TRANSFERS</b>		
Operating transfer in	507,068	-
Operating transfer out	(1,407,916)	-
<b>NET OPERATING TRANSFERS</b>	<b>(900,848)</b>	<b>-</b>
<b>NET INCOME</b>	<b>-</b>	<b>20,685</b>
<b>RETAINED EARNINGS, BEGINNING OF YEAR - AS RESTATED</b>	<b>7,086,307</b>	<b>344,712</b>
<b>RETAINED EARNINGS, END OF YEAR</b>	<b>\$ 7,086,307</b>	<b>\$ 365,397</b>

County Retirement	Health Insurance	Total
\$ -	\$ 1,168,077	\$ 1,333,185
-	-	347,695
-	-	33,948
-	<b>1,168,077</b>	<b>1,714,828</b>
-	1,168,077	1,177,782
-	-	2,763
-	-	1,646
-	<b>1,168,077</b>	<b>1,182,191</b>
-	-	532,637
-	-	388,896
-	-	921,533
-	-	507,068
-	-	(1,407,916)
-	-	(900,848)
-	-	20,685
<b>418,947</b>	<b>26,030</b>	<b>7,875,996</b>
<b>\$ 418,947</b>	<b>\$ 26,030</b>	<b>\$ 7,896,681</b>

**TUSCOLA COUNTY  
INTERNAL SERVICE FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Delinquent Tax Revolving	Workers' Compensation Insurance
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 511,952	\$ 20,685
Adjustments to reconcile operating income to net cash provided by (used in) operating activities		
(Increase) decrease in current assets		
Taxes receivables	170,519	-
Accounts receivable	-	786
Due from other governmental units	(75,595)	-
Increase (dcrease) in current liabilities		
Account payables	(19,098)	-
Due to other funds	(139,484)	-
Due to other governmental units	(11,276)	-
	<b>437,018</b>	<b>21,471</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>		
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Advances to other funds	540,957	-
Advances from other funds	(488,251)	-
Operating transfer in	507,068	-
Operating transfer out	(1,407,916)	-
	<b>(848,142)</b>	<b>-</b>
<b>NET CASH (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Loans receivable	3,636	-
Purchase of investments	824,306	-
Interest received	388,896	-
	<b>1,216,838</b>	<b>-</b>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>		
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>805,714</b>	<b>21,471</b>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	1,727,918	337,318
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<b>\$ 2,533,632</b>	<b>\$ 358,789</b>

County Retirement	Health Insurance	Total
\$ -	\$ -	\$ 532,637
-	-	170,519
-	69,745	70,531
-	-	(75,595)
-	(6,242)	(25,340)
-	(63,503)	(202,987)
-	-	(11,276)
-	-	458,489
-	-	540,957
-	-	(488,251)
-	-	507,068
-	-	(1,407,916)
-	-	(848,142)
-	-	3,636
-	-	824,306
-	-	388,896
-	-	1,216,838
-	-	827,185
418,947	26,030	2,510,213
<u>\$ 418,947</u>	<u>\$ 26,030</u>	<u>\$ 3,337,398</u>

**TUSCOLA COUNTY  
ALL DELINQUENT TAX REVOLVING FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

	1996 Delinquent Tax Revolving	1997 Delinquent Tax Revolving
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ 354,913
Investments	-	-
Taxes receivable	-	108,331
Due from other governmental units	-	2,258
Advances to other funds	-	-
<b>TOTAL ASSETS</b>	<b>\$ -</b>	<b>\$ 465,502</b>
<b>LIABILITIES AND RETAINED EARNINGS</b>		
<b>LIABILITIES</b>		
Accounts payables	\$ -	-
Due to other funds	-	-
Advances from other funds	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>-</b>
<b>RETAINED EARNINGS</b>		
Reserved for debt retirement	-	465,502
Reserved for self-funding	-	-
Reserved for accrued compensated absences	-	-
Unreserved	-	-
Undesignated	-	-
<b>TOTAL RETAINED EARNINGS</b>	<b>-</b>	<b>465,502</b>
<b>TOTAL LIABILITIES AND RETAINED EARNINGS</b>	<b>\$ -</b>	<b>\$ 465,502</b>

1998 Delinquent Tax Revolving	1999 Delinquent Tax Revolving	2000 Delinquent Tax Revolving	Combined Revolving Tax	Totals
\$ 35,300	\$ 61,238	\$ 111,319	\$ 1,970,862	\$ 2,533,632
-	-	-	3,028,641	3,028,641
702,902	1,189,861	237,676	7,025	2,245,795
24,740	43,766	-	8,857	79,621
-	-	-	1,817,389	1,817,389
<b>\$ 762,942</b>	<b>\$ 1,294,865</b>	<b>\$ 348,995</b>	<b>\$ 6,832,774</b>	<b>\$ 9,705,078</b>
\$ 2,290	\$ 1,478	\$ -	\$ 40,353	\$ 44,121
-	-	-	757,261	757,261
403,140	1,072,136	342,113	-	1,817,389
<b>405,430</b>	<b>1,073,614</b>	<b>342,113</b>	<b>797,614</b>	<b>2,618,771</b>
117,764	-	-	2,402,816	2,986,082
-	-	-	3,000,000	3,000,000
-	-	-	632,344	632,344
239,748	221,251	6,882	-	467,881
<b>357,512</b>	<b>221,251</b>	<b>6,882</b>	<b>6,035,160</b>	<b>7,086,307</b>
<b>\$ 762,942</b>	<b>\$ 1,294,865</b>	<b>\$ 348,995</b>	<b>\$ 6,832,774</b>	<b>\$ 9,705,078</b>

**TUSCOLA COUNTY**  
**ALL DELINQUENT TAX REVOLVING FUNDS**  
**COMBINING STATEMENT OF REVENUES, EXPENSES AND**  
**CHANGES IN RETAINED EARNINGS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	1996 Delinquent Tax Revolving	1997 Delinquent Tax Revolving
<b>OPERATING REVENUES</b>		
Charges for services	\$ 71	\$ 18,233
Interest earned on taxes	671	114,386
Other revenue	60	4,186
<b>TOTAL OPERATING REVENUES</b>	<b>802</b>	<b>136,805</b>
<b>OPERATING EXPENSES</b>		
Other	58	222
<b>OPERATING INCOME</b>	<b>744</b>	<b>136,583</b>
<b>NONOPERATING REVENUE</b>		
Interest on investments	-	-
<b>INCOME BEFORE OPERATING TRANSFERS</b>	<b>744</b>	<b>136,583</b>
<b>OPERATING TRANSFERS</b>		
Operating transfer in	-	-
Operating transfer out	(507,068)	-
<b>NET OPERATING TRANSFERS</b>	<b>(507,068)</b>	<b>-</b>
<b>NET INCOME (LOSS)</b>	<b>(506,324)</b>	<b>136,583</b>
<b>RETAINED EARNINGS, BEGINNING OF YEAR - AS RESTATED</b>	<b>506,324</b>	<b>328,919</b>
<b>RETAINED EARNINGS, END OF YEAR</b>	<b>\$ -</b>	<b>\$ 465,502</b>

1998 Delinquent Tax Revolving	1999 Delinquent Tax Revolving	2000 Delinquent Tax Revolving	Combined Revolving Tax	Totals
\$ 34,531	\$ 102,962	\$ 4,159	\$ 152	\$ 160,108
127,975	100,275	2,723	1,665	347,695
940	10	-	26	5,222
<b>163,446</b>	<b>203,247</b>	<b>6,882</b>	<b>1,843</b>	<b>513,025</b>
-	39	-	754	1,073
<b>163,446</b>	<b>203,208</b>	<b>6,882</b>	<b>1,089</b>	<b>511,952</b>
-	13,063	-	375,833	388,896
<b>163,446</b>	<b>216,271</b>	<b>6,882</b>	<b>376,922</b>	<b>900,848</b>
-	-	-	507,068	507,068
-	-	-	(900,848)	(1,407,916)
-	-	-	(393,780)	(900,848)
<b>163,446</b>	<b>216,271</b>	<b>6,882</b>	<b>(16,858)</b>	<b>-</b>
194,066	4,980	-	6,052,018	7,086,307
<b>\$ 357,512</b>	<b>\$ 221,251</b>	<b>\$ 6,882</b>	<b>\$ 6,035,160</b>	<b>\$ 7,086,307</b>

**TUSCOLA COUNTY  
ALL DELINQUENT TAX REVOLVING FUNDS  
COMBINING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	1996 Delinquent Tax Revolving	1997 Delinquent Tax Revolving
	<u>                    </u>	<u>                    </u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Operating income	\$ 744	\$ 136,583
Adjustments to reconcile operating income to net cash provided by (used in) operating activities		
(Increase) decrease in current assets		
Taxes receivables	8,333	453,408
Due from other governmental units	-	543
Increase (decrease) in current liabilities		
Account payables	-	(2,240)
Due to other funds	-	-
Due to other governmental units	(2,466)	-
	<u>6,611</u>	<u>588,294</u>
<b>NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>	<u>6,611</u>	<u>588,294</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>		
Advances to other funds	-	-
Advances from other funds	-	(371,713)
Operating transfer in	-	-
Operating transfer out	(507,068)	-
	<u>(507,068)</u>	<u>(371,713)</u>
<b>NET CASH PROVIDED (USED) BY NONCAPITAL FINANCING ACTIVITIES</b>	<u>(507,068)</u>	<u>(371,713)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Loans receivable	-	-
Sale of investments	-	-
Interest received	-	-
	<u>-</u>	<u>-</u>
<b>NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES</b>	<u>-</u>	<u>-</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>(500,457)</u>	<u>216,581</u>
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	<u>500,457</u>	<u>138,332</u>
<b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	<u>\$ -</u>	<u>\$ 354,913</u>

1998 Delinquent Tax Revolving	1999 Delinquent Tax Revolving	2000 Delinquent Tax Revolving	Combined Revolving Tax	Totals
\$ 163,446	\$ 203,208	\$ 6,882	\$ 1,089	\$ 511,952
872,110	(933,509)	(237,676)	7,853	170,519
(24,740)	(43,766)	-	(7,632)	(75,595)
2,290	1,478	-	(20,626)	(19,098)
-	-	-	(139,484)	(139,484)
(8,810)	-	-	-	(11,276)
<b>1,004,296</b>	<b>(772,589)</b>	<b>(230,794)</b>	<b>(158,800)</b>	<b>437,018</b>
-	-	-	540,957	540,957
(1,200,000)	741,349	342,113	-	(488,251)
-	-	-	507,068	507,068
-	-	-	(900,848)	(1,407,916)
<b>(1,200,000)</b>	<b>741,349</b>	<b>342,113</b>	<b>147,177</b>	<b>(848,142)</b>
-	-	-	3,636	3,636
-	-	-	824,306	824,306
-	13,063	-	375,833	388,896
-	<b>13,063</b>	-	<b>1,203,775</b>	<b>1,216,838</b>
(195,704)	(18,177)	111,319	1,192,152	805,714
231,004	79,415	-	778,710	1,727,918
<b>\$ 35,300</b>	<b>\$ 61,238</b>	<b>\$ 111,319</b>	<b>\$ 1,970,862</b>	<b>\$ 2,533,632</b>



# FIDUCIARY FUNDS

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## **Trust Funds**

Cemetery Trust Fund (711) This fund was established with the deposits from local townships in trust for the maintenance of specific plots within cemeteries in each township. The interest earned is disbursed each year.

Employee Vacation and Sick Time (730) This fund was established by the transfer of funds from General Fund for the obligation the County has to pay to employees who qualify for the pay out of vacation and sick time.

## **Agency Funds**

Trust and Agency (701) This fund sets aside monies to be distributed to other units of government. State monies collected are deposited and withdrawn from this fund.

Health Department Flex Benefit Plan The revenue for this fund is employee contributions and the expenses are the reimbursement for qualified services.

Library Penal Fines (721) The deposit of penal fines collected by the courts are held in this fund and disbursed on a quarterly basis to Libraries in the County. The Law Library of the County also received an annual amount from these collections.





**TUSCOLA COUNTY  
TRUST AND AGENCY FUNDS  
COMBINING BALANCE SHEET  
DECEMBER 31, 2000**

	Trust Funds	
	Non- Expendable Cemetery	Expendable Employee Vacation and Sick Time
<b>ASSETS</b>		
Cash and cash equivalents	\$ -	\$ -
Investments at fair value	7,029	-
Due from other funds	-	28,503
<b>TOTAL ASSETS</b>	<b>\$ 7,029</b>	<b>\$ 28,503</b>
<b>LIABILITIES AND FUND BALANCE</b>		
<b>LIABILITIES</b>		
Accrued liabilities	\$ -	\$ 20,699
Due to other funds	-	7,804
Due to other governmental units	-	-
Undistributed receipts	-	-
Undistributed taxes	-	-
Due to employees	-	-
<b>TOTAL LIABILITIES</b>	<b>-</b>	<b>28,503</b>
<b>FUND BALANCE</b>		
Reserved for cemetery maintenance	6,800	-
Unreserved	229	-
<b>TOTAL FUND BALANCE</b>	<b>7,029</b>	<b>-</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 7,029</b>	<b>\$ 28,503</b>

Agency Funds				
Trust and Agency	Health Department Flex Benefit Plan	Library Penal Fines	Total	
\$ 1,831,713	\$ 2,876	\$ 107,545	\$ 1,942,134	
-	-	-	7,029	
340,797	-	-	369,300	
<b>\$ 2,172,510</b>	<b>\$ 2,876</b>	<b>\$ 107,545</b>	<b>\$ 2,318,463</b>	
\$ 863,401	\$ -	\$ -	\$ 884,100	
-	-	-	7,804	
608,045	-	-	608,045	
6,714	-	107,545	114,259	
694,350	-	-	694,350	
-	2,876	-	2,876	
<b>2,172,510</b>	<b>2,876</b>	<b>107,545</b>	<b>2,311,434</b>	
-	-	-	6,800	
-	-	-	229	
-	-	-	7,029	
<b>\$ 2,172,510</b>	<b>\$ 2,876</b>	<b>\$ 107,545</b>	<b>\$ 2,318,463</b>	

**TUSCOLA COUNTY  
ALL AGENCY FUNDS  
COMBINING STATEMENT OF CHANGES IN ASSET AND LIABILITIES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

TRUST AND AGENCY	Balance January 1, 2000	Additions	Reductions	Balance December 31, 2000
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,193,078	\$ 15,724,263	\$ 15,085,628	\$ 1,831,713
Due from other funds	1,124,565	340,797	1,124,565	340,797
<b>TOTAL ASSETS</b>	<b>\$ 2,317,643</b>	<b>\$ 16,065,060</b>	<b>\$ 16,210,193</b>	<b>\$ 2,172,510</b>
<b>LIABILITIES</b>				
Accrued liabilities	\$ 477,974	\$ 3,377,870	\$ 2,992,443	\$ 863,401
Due to other governmental units	804,085	5,262,602	5,458,642	608,045
Undistributed receipts	3,324	3,390	-	6,714
Undistributed taxes	1,032,260	7,421,198	7,759,108	694,350
<b>TOTAL LIABILITIES</b>	<b>\$ 2,317,643</b>	<b>\$ 16,065,060</b>	<b>\$ 16,210,193</b>	<b>\$ 2,172,510</b>
<b>HEALTH DEPARTMENT FLEX BENEFIT PLAN</b>				
<b>ASSETS</b>				
Investments at market	\$ 3,815	\$ -	\$ 939	\$ 2,876
<b>LIABILITIES</b>				
Due to employees	\$ 3,815	\$ -	\$ 939	\$ 2,876
<b>LIBRARY PENAL FINES</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 131,914	\$ 544,264	\$ 568,633	\$ 107,545
<b>LIABILITIES</b>				
Undistributed receipts	\$ 131,914	\$ 544,264	\$ 568,633	\$ 107,545
<b>TOTAL - ALL AGENCY FUNDS</b>				
<b>ASSETS</b>				
Cash and cash equivalents	\$ 1,324,992	\$ 16,268,527	\$ 15,654,261	\$ 1,939,258
Investments at market value	3,815	-	939	2,876
Due from other funds	1,124,565	340,797	1,124,565	340,797
<b>TOTAL ASSETS</b>	<b>\$ 2,453,372</b>	<b>\$ 16,609,324</b>	<b>\$ 16,779,765</b>	<b>\$ 2,282,931</b>
<b>LIABILITIES</b>				
Accrued liabilities	\$ 477,974	\$ 3,377,870	\$ 2,992,443	\$ 863,401
Due to other governmental units	804,085	5,262,602	5,458,642	608,045
Undistributed receipts	135,238	547,654	568,633	114,259
Undistributed tax collections	1,032,260	7,421,198	7,759,108	694,350
Due to employees	3,815	-	939	2,876
<b>TOTAL LIABILITIES</b>	<b>\$ 2,453,372</b>	<b>\$ 16,609,324</b>	<b>\$ 16,779,765</b>	<b>\$ 2,282,931</b>

**TUSCOLA COUNTY**  
**SCHEDULE OF GENERAL FIXED ASSETS BY SOURCE**  
**DECEMBER 31, 2000**

**GENERAL FIXED ASSETS**

Land	\$ 590,810
Buildings and improvements	9,016,243
Equipment	2,835,610
Vehicles	<u>1,064,731</u>

**INVESTMENT IN GENERAL FIXED ASSETS**

\$ 13,507,394

**SOURCE OF GENERAL FIXED ASSETS**

General County Government	\$ 8,545,728
State and Federal Grants	173,408
Building Authority Bonds	<u>4,788,258</u>

**TOTAL**

\$ 13,507,394

**TUSCOLA COUNTY**  
**SCHEDULE OF GENERAL FIXED ASSETS BY FUNCTION AND ACTIVITY**  
**DECEMBER 31, 2000**

<b>FUNCTION AND ACTIVITY</b>	<u>Land</u>	<u>Buildings and Improvements</u>	<u>Equipment</u>	<u>Vehicles</u>	<u>Total</u>
General Government	\$ 590,810	\$ 2,633,578	\$ 1,974,934	\$ 125,103	\$ 5,324,425
Public Safety	-	3,073,617	445,181	549,353	4,068,151
Health and Welfare	-	3,155,455	335,763	377,275	3,868,493
Recreation and Culture	-	153,593	79,732	13,000	246,325
<b>TOTAL</b>	<u>\$ 590,810</u>	<u>\$ 9,016,243</u>	<u>\$ 2,835,610</u>	<u>\$ 1,064,731</u>	<u>\$ 13,507,394</u>

**TUSCOLA COUNTY**  
**SCHEDULE OF CHANGES IN GENERAL FIXED ASSETS**  
**BY FUNCTION AND ACTIVITY**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

	<u>Balance</u> <u>January 1, 2000</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2000</u>
General Government	\$ 4,238,318	\$ 1,086,107	\$ -	\$ 5,324,425
Public Safety	2,489,392	1,578,759	-	4,068,151
Health and Welfare	3,575,703	292,790	-	3,868,493
Recreation and Culture	246,325	-	-	246,325
<b>TOTAL</b>	<u>\$ 10,549,738</u>	<u>\$ 2,957,656</u>	<u>\$ -</u>	<u>\$ 13,507,394</u>



**TUSCOLA COUNTY**  
**STATEMENT OF GENERAL LONG TERM DEBT**  
**GENERAL LONG-TERM DEBT ACCOUNT GROUP**  
**DECEMBER 31, 2000**

AMOUNTS AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG TERM DEBT

**SEWER SYSTEM GENERAL OBLIGATION BONDS**

Amount available in the Debt Service Fund	\$ 20,657
Amount to be provided by Townships and Villages	<u>3,906,343</u>

<b>TOTAL</b>	<u>3,927,000</u>
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**BUILDING AUTHORITY BONDS**

Amount available in the Debt service Fund	112,818
Amount to be provided by lease payments	<u>3,232,182</u>

<b>TOTAL</b>	<u>3,345,000</u>
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**CAPITAL LEASES**

Amount to be provided by Health Department lease payments	64,365
Amount to be provided by County	<u>-</u>

<b>TOTAL</b>	<u>64,365</u>
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**ACCRUED LEAVE**

Amount to be provided by Health Department	71,314
Amount to be provided by County	<u>632,344</u>

<b>TOTAL</b>	<u>703,658</u>
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<b>TOTAL AMOUNTS AVAILABLE AND TO BE PROVIDED FOR RETIREMENT OF GENERAL LONG TERM DEBT</b>	<u><u>\$ 8,040,023</u></u>
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**GENERAL LONG-TERM DEBT PAYABLE**

**SEWER SYSTEM GENERAL OBLIGATION BONDS**

Akron-Fairgrove Sewage Disposal System Bondss	\$ 130,000
Caro Area Sanitary Sewer System	1,395,000
Mayville Storm Sewer System	1,302,000
Richville Storm Sewer System	<u>1,100,000</u>

<b>TOTAL SEWER SYSTEM GENERAL OBLIGATION BONDS</b>	<u>3,927,000</u>
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**BUILDING AUTHORITY BONDS**

Family Independence Agency building	200,000
Health Department Building	80,000
Dispatch Building and equipment	1,450,000
State Police Post	<u>1,615,000</u>

<b>TOTAL BUILDING AUTHORITY BONDS</b>	<u>3,345,000</u>
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<b>CAPITAL LEASE PAYABLE</b>	<u>64,365</u>
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<b>ACCRUED LEAVE LIABILITY</b>	<u>703,658</u>
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<b>TOTAL GENERAL LONG TERM DEBT PAYABLE</b>	<u><u>\$ 8,040,023</u></u>
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**TUSCOLA COUNTY  
DRAIN COMMISSION DISCRETE COMPONENT UNIT  
COMBINING BALANCE SHEET - ALL FUND TYPES  
AND ACCOUNT GROUP  
DECEMBER 31, 2000**

	<u>Debt Service</u>	<u>Capital Project</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 544,314	\$ 2,125,311
Investments	855,100	3,409,326
Special assessments receivable	10,909,771	868,627
Due from other component units	-	-
Due from other governmental units	-	5,700
Amount available for retirement of general long term debt		
Amount to be provided for retirement of general long term debt	-	-
	<hr/>	<hr/>
<b>TOTAL ASSETS</b>	<b>\$ 12,309,185</b>	<b>\$ 6,408,964</b>
<b>LIABILITIES AND FUND EQUITY</b>		
<b>LIABILITIES</b>		
Account payable	\$ -	\$ 238,072
Due to other component units	-	400,783
Deferred revenue	10,909,771	992,377
Drain bond payable	-	-
Drain notes payable	-	-
Advance from primary government	-	-
	<hr/>	<hr/>
<b>TOTAL LIABILITIES</b>	<b>10,909,771</b>	<b>1,631,232</b>
<b>FUND EQUITY</b>		
Fund balance		
Reserved for debt service	1,399,414	-
Reserved for drain projects	-	4,777,732
	<hr/>	<hr/>
<b>TOTAL FUND EQUITY</b>	<b>1,399,414</b>	<b>4,777,732</b>
	<hr/>	<hr/>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 12,309,185</b>	<b>\$ 6,408,964</b>

Trust and Agency	Account Group	Totals
Revolving Drain	General Long-Term Debt	
\$ 214,841	\$ -	\$ 2,884,466
-	-	4,264,426
-	-	11,778,398
400,783	-	400,783
-	-	5,700
	1,399,414	1,399,414
-	11,626,284	11,626,284
<b>\$ 615,624</b>	<b>\$ 13,025,698</b>	<b>\$ 32,359,471</b>

\$ 5,624	\$ -	\$ 243,696
-	-	400,783
-	-	11,902,148
-	11,588,280	11,588,280
-	1,437,418	1,437,418
610,000	-	610,000
<b>615,624</b>	<b>13,025,698</b>	<b>26,182,325</b>

-	-	1,399,414
-	-	4,777,732
-	-	<b>6,177,146</b>
<b>\$ 615,624</b>	<b>\$ 13,025,698</b>	<b>\$ 32,359,471</b>

**TUSCOLA COUNTY  
DRAIN COMMISSION DISCRETE COMPONENT UNIT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE - ALL FUND TYPES  
FOR THE YEAR ENDED DECEMBER 31, 2000**

	Debt Service	Capital Project	Total
<b>REVENUES</b>			
Taxes	\$ 1,588,085	\$ 670,273	\$ 2,258,358
Intergovernmental			
Federal	-	335,430	335,430
State	-	102,674	102,674
Interest and rents	45,018	256,550	301,568
Other	-	24,484	24,484
<b>TOTAL REVENUE</b>	<b>1,633,103</b>	<b>1,389,411</b>	<b>3,022,514</b>
<b>EXPENDITURES</b>			
Public Works	860	-	860
Capital outlay	-	5,170,245	5,170,245
Debt service			
Principal	550,000	910,368	1,460,368
Interest and charges	451,926	79,424	531,350
<b>TOTAL EXPENDITURES</b>	<b>1,002,786</b>	<b>6,160,037</b>	<b>7,162,823</b>
<b>REVENUES OVER (UNDER) EXPENDITURES</b>	<b>630,317</b>	<b>(4,770,626)</b>	<b>(4,140,309)</b>
<b>OTHER FINANCING SOURCES (USES)</b>			
Bond proceeds	-	3,205,000	3,205,000
Note proceeds	-	567,000	567,000
Operating transfers in	148,834	-	148,834
Operating transfers out	-	(148,834)	(148,834)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>148,834</b>	<b>3,623,166</b>	<b>3,772,000</b>
<b>REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</b>	<b>779,151</b>	<b>(1,147,460)</b>	<b>(368,309)</b>
<b>FUND BALANCE, BEGINNING OF YEAR</b>	<b>620,263</b>	<b>5,925,192</b>	<b>6,545,455</b>
<b>FUND BALANCE, END OF YEAR</b>	<b>\$ 1,399,414</b>	<b>\$ 4,777,732</b>	<b>\$ 6,177,146</b>

Table 1

**Tuscola County**  
**General Governmental Revenue by Source(1)**  
**Last Ten Years**

Fiscal Year	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services	Fines and Forfeits	Interest and Rents	Reimbursement and Refunds	Other Revenue	Gain on Refunding	Transfer-In	Total
1991	\$ 5,152,042	\$ 243,623	\$ 6,807,619	\$ 5,216,384	\$ 90,160	\$ 442,081	\$ -	\$ 316,923	\$ -	\$ 2,038,394	\$ 20,307,226
1992	5,471,114	285,282	6,979,954	7,868,704	74,931	343,342	(3)	281,753	28,566	1,969,919	23,303,543
1993	5,000,695	349,843	8,249,157	8,459,320	72,796	352,161	(3)	702,103	-	2,305,344	25,492,519
1994	4,968,953	368,358	8,510,853	10,151,899	101,910	288,205	(3)	375,280	-	2,682,692	27,488,180
1995	5,103,256	439,696	7,653,953	12,370,949	104,200	416,936	(3)	646,128	-	2,915,558	29,650,586
1996	5,301,391	472,832	4,124,723	6,963,159	108,051	430,676	(3)	614,361	-	3,134,991	21,150,174
1997	4,862,183	533,747	5,330,005	7,590,226	112,436	471,609	460,403	627,353	-	3,450,578	23,438,540
1998	5,201,209	579,438	5,380,197	7,985,643	135,923	379,371	384,219	316,472	-	3,397,604	23,780,076
1999	5,407,348	598,285	5,430,817	8,736,860	157,770	364,174	477,484	220,471	-	3,625,650	25,018,859
2000	5,681,758	646,749	5,628,771	9,926,327	194,660	502,405	725,482	373,092	-	3,914,943	27,594,187

(1) Includes general, special revenue, debt service and capital project funds.

(2) Debt Service fund gains on refunding.

(3) Reimbursement and Refunds classified with Other Revenue.

Table 1

**Tuscola County**  
General Fund Revenue  
Last Ten Years

Fiscal Year	Taxes	Licenses and Permits	Inter-Governmental	Charges for Services	Fines and Forfeits	Interest and Rents	Reimbursement and Refunds	Other Revenue	Transfer In	Total
1991	\$ 2,621,794	\$ 192,144	\$ 1,629,019	\$ 869,456	\$ 81,828	\$ 218,282	\$ - (1)	\$ 143,895	\$ 127,856	\$ 5,684,214
1992	2,785,545	211,332	1,611,611	955,342	68,431	167,452	- (1)	157,566	24,867	5,982,146
1993	2,804,074	260,272	1,465,012	989,869	60,264	192,421	- (1)	119,343	433,580	6,324,935
1994	2,948,690	261,520	1,482,757	1,056,544	95,410	198,760	- (1)	206,822	572,489	6,762,992
1995	3,026,548	305,508	1,463,136	1,063,315	97,700	196,213	- (1)	162,568	728,731	7,043,719
1996	3,145,067	337,941	1,586,655	1,319,380	98,527	207,171	- (1)	210,162	981,477	7,896,360
1997	3,276,679	383,567	1,941,595	1,338,483	63,678	257,393	430,698	- (2)	787,245	8,489,328
1998	3,509,200	435,662	1,976,517	1,483,759	83,309	228,710	366,429	- (2)	811,468	8,895,074
1999	3,620,666	441,968	2,035,232	1,640,684	100,816	277,433	425,541	- (2)	982,845	9,525,215
2000	3,800,582	460,836	2,108,672	1,698,184	129,057	357,235	711,485	- (2)	900,849	10,196,899

(1) Reimbursement and Refunds classified as Other Revenue.  
(2) Other Revenue classified as Refunds and Reimbursements.

Table 2

**Tuscola County**  
 General Governmental Expenditures by Function(1)  
 Last Ten Fiscal Years

Fiscal Year	Legislative	Judicial	General Government	Public Safety	Public Works	Health and Welfare	Recreation and Culture	Other	Capital Outlay	Debt Service	Refunding Costs	Transfer Out	Total
1991	\$ 134,876	\$ 1,237,181	\$ 1,271,041	\$ 1,897,673	\$ 402,770	\$ 9,891,476	\$ 2,806	\$ 822,671	\$ 799,001	\$ 1,243,993	\$ -	\$ 2,562,371	\$ 20,365,629
1992	143,721	844,587	1,373,587	2,032,705	322,368	13,057,615	2,357	773,485	984,166	944,554	67,810 (2)	2,629,875	23,286,931
1993	150,235	1,575,523	1,481,472	1,979,686	545,442	14,386,788	5,403	726,673	1,120,991	599,782	-	2,750,693	25,322,688
1994	187,756	1,286,531	1,812,178	2,203,455	553,012	17,035,326	7,004	167,094	550,153	568,719	-	2,053,103	26,414,332
1995	182,001	2,010,215	2,067,217	2,353,961	621,798	17,506,529	8,238	158,065	698,346	572,251	-	2,234,410	28,391,031
1996	215,029	2,170,254	2,385,632	2,558,116	841,602	7,984,670	8,355	114,033	866,265	565,432	-	2,559,579	20,250,867
1997	147,283	2,305,741	2,782,717	3,107,537	3,975,925	8,860,908	9,587	189,380	1,822,483	837,901	-	2,839,837	28,688,257
1998	144,875	2,383,216	2,886,603	3,254,787	978,872	8,563,045	9,623	189,188	1,723,028	1,134,626	-	2,587,965	24,855,406
1999	145,713	2,486,538	3,120,608	3,337,502	1,036,829	8,357,896	10,664	215,659	1,332,980	962,573	-	2,848,428	24,655,490
2000	118,747	2,838,042	3,549,453	3,650,770	2,130,551	10,040,349	10,104	213,891	1,746,790	1,016,085	-	2,941,636	28,057,418

(1) Includes general, special revenue, debt service and capital project funds.

(2) Caro Sewage disposal system increase in refunding of Debt Service Fund.

**Tuscola County**  
 General Fund Expenditures  
 Last Ten Fiscal Years

Fiscal Year	Legislative	Judicial	General Government	Public Safety	Public Works	Health and Welfare	Other	Transfer Out	Total
1991	\$ 134,876	\$ 1,211,963	\$ 1,271,041	\$ 851,949	\$ 304,369	\$ 278,858	\$ 621,897	\$ 1,136,399	\$ 5,811,352
1992	143,721	932,398	1,373,597	873,593	302,139	269,408	597,631	1,628,056	6,118,533
1993	150,235	1,079,823	1,412,962	889,399	224,142	81,906	725,921	1,662,659	6,206,846
1994	197,756	1,257,783	1,812,178	1,016,403	298,902	88,407	167,094	1,787,627	6,626,150
1995	162,001	1,276,028	1,864,323	1,168,078	359,153	88,851	155,305	1,984,545	7,056,284
1996	215,029	1,418,879	2,109,069	1,177,045	417,203	390,915	114,039	2,027,890	7,870,053
1997	147,263	1,491,249	2,148,606	1,331,760	555,731	417,864	188,380	2,147,609	8,438,462
1998	144,675	1,519,577	2,380,079	1,405,010	638,575	432,554	189,166	2,185,438	8,895,074
1999	145,713	1,563,509	2,447,510	1,481,483	699,472	449,258	215,659	2,210,875	9,213,479
2000	118,747	1,694,120	2,899,353	1,583,749	847,584	440,373	213,891	2,580,396	10,176,213

Table 3

### Tuscola County

Property Tax Levies and Collections  
Last Ten Fiscal Years - Unaudited

<u>Fiscal Year</u>	<u>Total Operating Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percentage of Levy Collected</u>
1991	\$ 2,759,216	\$ 2,362,759	85.6%
1992	2,790,588	2,387,825	85.6%
1993	2,920,330	2,526,220	86.5%
1994	3,011,093	2,655,253	88.2%
1995	3,192,662	2,757,367	86.4%
1996	3,264,935	2,870,401	87.9%
1997	3,434,126	3,022,426	88.0%
1998	3,612,864	3,176,541	87.9%
1999	3,760,718	3,344,632	88.9%
2000	3,929,991	3,500,476	89.1%

**Tuscola County**  
 Assessed and Estimated Actual Value of Property-Unaudited  
 Last Ten Fiscal Years

Fiscal Year (1)	Real Property		Personal Property		Total		Ratio of Total Assessed Value To Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1991	\$ 607,938,464	\$ 1,215,876,928	\$ 59,619,123	\$ 119,238,246	\$ 667,557,587	\$ 1,335,115,174	50.00%
1992	615,192,987	1,230,385,974	59,954,810	119,909,620	675,147,797	1,350,295,594	50.00%
1993	663,685,998	1,327,391,996	61,635,528	123,271,056	725,331,526	1,450,663,052	50.00%
1994	684,856,759	1,369,713,518	62,962,071	125,924,142	747,818,830	1,495,637,660	50.00%
1995	728,586,250	1,457,172,500	64,326,157	128,652,314	792,912,407	1,585,824,814	50.00%
1996	781,321,944	1,562,643,888	68,726,420	137,452,840	850,048,364	1,700,096,728	50.00%
1997	860,248,123	1,720,486,246	72,316,843	144,633,686	932,564,966	1,865,129,932	50.00%
1998	953,821,672	1,907,643,344	74,910,981	149,821,962	1,028,732,653	2,057,465,306	50.00%
1999	1,042,233,232	2,084,466,464	78,840,341	157,680,682	1,121,073,573	2,242,147,146	50.00%
2000	1,170,727,525	2,341,455,050	75,475,901	150,951,802	1,246,203,426	2,492,406,852	50.00%

(1) Represents the year in which property taxes are levied, collections of which will be received in subsequent year.

**Tuscola County**  
 Tax Rates per \$1,000  
 All Overlapping Governments - Unaudited  
 Last Ten Fiscal Years

Assessment Jurisdiction	1991		1992		1993		1994 (2)		1995 (2)		1996 (2)	
	Homestead	Non-Homestead										
<b>Township of: (1)</b>												
Akron	51.4639	51.7981	52.6581	24.3001	42.3001	24.7001	42.7001	25.3475	43.3475			
Almer	47.3808	47.3405	47.3638	20.8777	38.8777	20.8194	38.8194	22.9786	40.9786			
Arbeia	44.7933	46.7538	46.6585	22.8898	40.5899	23.0060	41.0060	22.7645	40.7645			
Columbia	50.1222	50.4775	52.2871	23.6806	41.6806	23.7885	41.7885	24.8986	42.8986			
Dayton	49.0627	49.6818	48.3195	21.2598	39.2598	21.5274	39.5274	22.9974	40.9974			
Denmark	43.9282	44.2998	43.1381	20.9248	38.6249	20.4582	38.4582	21.4633	39.4633			
Elkland	49.8618	50.6832	51.6653	22.3706	40.3706	22.2732	40.2732	24.0736	42.0736			
Ellington	49.6416	49.7760	49.5470	22.8020	40.8020	23.4708	41.4708	26.4201	44.4201			
Elmwood	51.9864	52.5499	54.4213	24.8246	42.8246	24.4828	42.4828	25.8997	43.8997			
Fairgrove	49.0499	49.1905	48.9364	21.8109	39.8109	21.8171	39.8171	22.9671	40.9671			
Fremont	48.4847	48.5441	48.8520	20.6298	38.6298	20.4322	38.4322	20.5793	38.5793			
Gifford	48.1691	48.2099	48.3510	21.3651	39.3651	22.8346	40.8346	22.7651	40.7651			
Indianfields	50.2389	50.3008	50.1261	22.5080	40.5080	22.8346	40.8346	23.0346	41.0346			
Juniaia	47.8139	47.8530	47.6828	22.1069	40.1069	21.8119	39.8119	24.8524	42.8524			
Kingston	46.2036	47.3521	46.3399	19.8372	37.8372	20.0548	38.0548	22.8603	40.8603			
Koylton	46.9368	48.7618	47.2673	20.4740	38.4740	20.7217	38.7217	21.6333	39.6333			
Millington	50.3149	55.1846	54.5217	23.5884	41.5884	25.1393	43.1393	23.7903	41.7903			
Novestia	44.8004	45.3412	44.8639	19.3236	37.3236	19.3767	37.3767	25.7867	43.7867			
Tuscola	44.0115	45.9718	44.9125	21.1106	38.1106	21.2581	39.2581	22.4807	40.4807			
Vassar	48.0386	49.6894	48.8734	22.0776	40.0776	22.0610	40.0610	23.1369	41.1369			
Walertown	49.2312	51.9386	48.8534	21.0432	39.0432	21.6864	39.6864	21.4829	39.4829			
Wells	46.7107	47.0590	46.2539	20.5006	38.5006	20.6839	38.6839	23.1320	41.1320			
Wisner	48.6398	49.6808	50.7885	22.5450	40.5450	24.9450	42.9450	25.8909	43.8909			
<b>Village of:</b>												
Akron	59.0385	59.3727	59.2864	35.4676	53.4676	35.2102	53.2102	35.5345	53.5345			
Fairgrove	59.0385	58.1490	58.0866	34.4984	52.4984	34.2472	52.2472	34.5741	52.5741			
Caro	66.8613	66.5090	66.5216	38.8881	56.8881	38.8298	56.8298	39.3886	57.3886			
Indianfields	67.4389	67.4908	67.2491	39.0917	57.0917	39.4183	57.4183	39.6046	57.6046			
Cass City	61.9375	61.7686	61.2794	35.5826	53.5826	38.0377	56.0377	46.2301	61.4477			
Fairgrove	57.6913	57.7772	57.8904	31.6826	49.6826	31.4649	49.4649	31.8561	49.8561			
Gagetown	71.5454	73.3852	76.2319	42.4646	60.4646	41.8300	59.8300	39.9011	57.9011			
Kingston	65.9413	67.1323	65.0204	39.6965	57.6965	40.5041	58.5041	41.7880	59.7880			
Mayville	65.9341	67.1229	64.8554	39.9453	57.9453	40.5005	58.5005	41.7897	59.7897			
Fremont	63.2058	63.2443	61.7233	32.7805	50.7805	32.3330	50.3330	34.4801	52.4801			
Millington	65.3149	70.1606	69.4813	38.5480	56.5480	40.0989	58.0989	38.7499	56.7499			
Reese	58.4556	58.4958	57.7396	31.5576	49.5576	33.5277	51.5277	35.7628	53.7628			
Unionville	67.3068	67.3476	70.1677	41.2133	59.2133	42.0463	60.0463	42.6963	60.6963			
<b>City of:</b>												
Vassar	63.6304	63.6610	62.9208	43.3684	61.3684	42.1884	60.1884	46.0884	64.0884			

(1) The individual township rates above are an average of the various rates for taxing districts (principally school districts) contained within the township's.  
 (2) Homestead, Non-Homestead and specific school districts rates reflected are the result of Proposal A.

(continued)

**Tuscola County**  
 Tax Rates per \$1,000  
 All Overlapping Governments - Unaudited  
 Last Ten Fiscal Years

Assessment Jurisdiction	1997 (2)		1998 (2)		1999 (2)		2000 (2)	
	Homestead	Non-Homestead	Homestead	Non-Homestead	Homestead	Non-Homestead	Homestead	Non-Homestead
<b>Township of: (1)</b>								
Akron	25.3276	43.3276	25.3050	43.3050	27.4625	45.4625	27.7125	45.7125
Almer	23.3868	41.3868	23.6282	41.6282	24.8890	42.8890	25.0556	43.0556
Arbela	22.6325	40.6325	22.6564	40.6564	23.0802	41.0802	23.0802	41.0802
Columbia	24.8955	42.8955	26.2980	44.2973	27.5458	45.5055	27.6458	45.6055
Dayton	22.9638	40.9638	22.8619	40.8619	23.2249	41.1115	23.1704	41.0570
Denmark	21.3282	39.3282	21.3170	39.3170	22.7411	40.7411	22.7411	40.7411
Eikland	24.1013	42.1013	23.9162	41.9144	24.5775	42.4767	24.5775	42.4767
Ellington	26.4748	44.4748	27.1750	45.1750	26.9468	44.9468	26.9468	44.9468
Elmwood	25.8799	43.8799	25.7481	43.7469	26.1094	44.0422	26.1094	44.0422
Fairgrove	22.8552	40.8552	22.9256	40.9256	25.7932	43.7932	25.9599	43.9599
Fremont	20.5561	38.5561	20.4730	38.4730	20.2259	38.2259	42.1938	38.2138
Gilford	22.9032	40.9032	23.8534	41.8534	27.1362	45.1362	27.3862	45.3862
Indianfields	22.5286	40.5286	23.5055	41.5055	23.4167	41.4167	23.4167	41.4167
Juniatia	24.8325	42.8325	25.0623	43.0623	26.6793	44.6793	27.1083	45.1083
Kingston	22.3559	40.3559	24.2042	42.2042	24.3701	42.3609	24.3351	42.2259
Koylon	23.4745	41.4745	23.1713	41.1713	23.4942	41.3304	23.4942	41.3304
Millington	24.5336	42.5336	24.5775	42.5775	23.8127	41.8127	23.8127	41.8127
Novesla	25.7105	43.7105	25.7192	43.7192	25.6161	43.6161	25.5962	43.5962
Tuscola	22.6891	40.6891	21.7086	39.7086	22.6678	40.6678	23.1632	41.1632
Vassar	23.0963	41.0963	22.0355	40.0355	21.6459	39.6459	22.1413	40.1413
Wetertown	21.5349	39.5349	21.4825	39.4825	20.8714	38.8714	20.8714	38.8714
Wells	25.0806	43.0806	25.3730	43.7063	25.6537	43.5781	25.6537	43.5781
Wisner	25.5620	43.5620	25.5355	43.5355	27.6820	45.6820	27.9320	45.9320
<b>Village of:</b>								
Akron	36.0951	54.0951	36.0191	54.0191	40.3187	58.3187	40.6519	58.6519
Fairgrove	35.0427	53.0427	35.0597	53.0597	40.0772	58.0772	40.4104	58.4104
Almer	39.8001	57.8001	40.3157	58.3157	40.0517	58.0517	40.0517	58.0517
Caro	39.0986	57.0986	39.7055	57.7055	39.5955	57.5955	39.5955	57.5955
Indianfields	43.4178	61.4178	43.4174	61.4174	43.3369	61.3369	43.3369	61.3369
Eikland	32.8857	50.8857	32.7645	50.7645	37.6704	55.6704	37.9991	55.9991
Fairgrove	39.6090	57.6090	39.0208	57.0172	40.1482	57.9466	40.1482	57.9466
Gagetown	41.3651	59.3651	43.6266	61.6266	44.5785	62.5785	44.7564	62.7564
Kingston	43.3276	61.3276	43.5443	61.5443	44.5179	62.5179	44.7307	62.7307
Mayville	34.4569	52.4569	34.1648	52.1648	33.5418	51.5418	33.3368	51.3368
Millington	39.4057	57.4057	39.3118	57.3118	38.4597	56.4597	38.4597	56.4597
Reese	35.7429	53.7429	36.7232	54.7232	36.8652	54.8652	36.8652	54.8652
Unionville	42.6741	60.6741	45.0221	63.0221	45.0378	63.0378	45.0378	63.0378
<b>City of:</b>								
Vassar	45.7885	63.7885	44.2492	62.2492	42.7187	60.7187	42.0141	60.0141

(1) The individual township rates above are an average of the various rates for taxing districts (principally school districts) contained within the township's.

(2) Homestead, Non-Homestead and specific school districts rates reflected are the result of Proposal A.

# TUSCOLA COUNTY

Principal Taxpayers - (1)  
Unaudited  
December 31, 2000

Table 6

Taxpayer	Type of Business	2000 Equalized Value	Percent of Total Equalized Value
Detroit Edison Company	Utility	\$ 23,164,825	1.86%
Dept. Of Natural Resources	Government	17,403,094	1.40%
Walbro Corporation	Automotive Manufacturing Assembly	7,195,200	0.58%
Consumer Power Company	Utility	6,698,924	0.54%
Michigan Sugar Company	Sugar Processing	4,565,700	0.37%
Thumb Electric Co-Op	Utility Co-op	4,177,996	0.34%
Bicgeneral Cable Ind	Wire and Cable Manufacturing	3,512,100	0.28%
Grede-Vassar Inc	Foundry/Heavy Industry	3,263,400	0.26%
Varlen Corporation (2)	Metal Stamping/Mean Industries	2,683,600	0.22%
Kaumagraph Flint Corp	Screen Printing Industry	2,081,220	0.17%
<b>Totals</b>		<b>\$ 74,746,059</b>	

(1) Contains Real, Industrial, Commercial and Personal Values.

(2) Assessed for Personal Tax Only.

## Tuscola County

### Computation of Direct and Overlapping Bonded Debt- Unaudited (1) December 31, 2000

<b>2000 Census Totals</b>	<b>58,266</b>	
<b>2000 Taxable Value</b>	<b>\$ 988,950,752</b>	
<b>Direct debt of County:</b>	<b>Gross</b>	<b>Self-Support or Portion Paid by Benefited Municipality</b>
Building Authority	\$ 3,345,000	\$ 3,345,000
Sewer	3,927,000	3,927,000
Capital Leases	64,365	-
	<u>7,336,365</u>	<u>64,365</u>
	<u>\$ 7,336,365</u>	<u>\$ 64,365</u>
<b>Per-Capita County Net Direct Debt</b>		11.96
<b>Percent County Net Direct Debt to 2000 Taxable</b>		0.0065%
<b>Over Lapping Debt of County:</b>		
School Districts		\$ 33,939,692
Townships		4,052,877
Intermediate School District		14,623
Village		5,025,290
City		-
<b>Net Over Lapping Debt</b>		<u>\$ 43,032,482</u>
<b>Net County and Overlapping Debt</b>		<u>\$ 43,096,847</u>
<b>Per-Capita County Net Direct and Overlapping Debt</b>		\$ 739.66
<b>Percent Net Direct and Overlapping Debt to 2000 Taxable Value</b>		4.3578%

(1) Includes Primary Government

Source: Tuscola County debt schedules  
Municipal Advisory Council of Michigan overlapping debt schedules

## Tuscola County

### Computation of Legal Debt Margin -Unaudited December 31, 2000

State Equalized Value of Real Property	\$ 1,170,727,525
State Equalized Value of Personal Property	<u>75,475,901</u>

Total State Equalized Value of Real and Personal Property	<u>1,246,203,426</u>
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Legal Debt Limit - 10% of State Equalized Value	124,620,343
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Gross Debt applicable to debt limit(1)	\$ 7,336,365
Less: Assets in Debt Service Funds Available for payment of principal	<u>133,475</u>

Total Amount of Debt Applicable to Debt Limit	<u>7,202,890</u>
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Legal Debt Margin	<u>\$ 117,417,453</u>
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Net Bonded Debt as a Percentage of Assessed Value	0.063%
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(1) Includes Primary Government

Table 9

## Tuscola County

### Ratio of Annual Debt Service Expenditures for

#### General Bonded Debt (1)

#### to Total General Governmental Expenditures -Unaudited

Fiscal Year	Principal	Interest	Total Debt Service(2)	Total General Expenditures (3)	Ratio of Debt Service to Total General Expenditures
1991	\$ 795,470	\$ 445,439	\$ 1,240,909	\$ 17,803,258	7.0%
1992	614,527	314,315	928,842	20,656,956	4.5%
1993	280,000	256,732	536,732	22,572,005	2.4%
1994	260,000	241,216	501,216	24,361,229	2.1%
1995	270,000	215,413	485,413	26,156,621	1.9%
1996	275,000	208,671	483,671	17,691,388	2.7%
1997	471,000	288,874	759,874	24,048,420	3.2%
1998	547,000	407,432	954,432	22,287,441	4.3%
1999	557,000	368,340	925,340	22,007,062	4.2%
2000	578,000	404,236	982,236	25,115,782	3.9%

(1) General bonded debt reported in the Proprietary funds and special assessment debt with government commitment have been excluded.

(2) Includes Primary Government

(3) Includes General, Special Revenue, Debt Service, and Capital Projects funds.

Table 10

## Tuscola County

Ratio of Net Bonded Debt to Equalized Value and  
Net Bonded Debt Per Capita - Unaudited

Last Ten Fiscal Years

Calendar Year (1)	Population (2)	Assessed & Taxable Value (4)	General Long-term Debt (\$)	Service Monies Available	Net Long-term Debt	Long-term Debt to Assessed or Taxable Value	Long-term Debt Per Capita
1991	55,498	\$ 667,557,587	\$ 4,852,000	\$ 148,122	\$ 4,703,878	0.70%	\$ 84.76
1992	55,498	675,147,797	4,065,000	41,430	4,023,570	0.60%	72.50
1993	55,498	725,331,526	3,785,000	42,632	3,742,368	0.52%	67.43
1994	55,498	747,818,830	4,319,485	43,884	4,275,601	0.57%	77.04
1995	55,498	772,735,454	4,214,956	45,487	4,169,469	0.54%	75.13
1997	55,498	854,685,326	7,936,224	117,949	7,818,275	0.91%	140.87
1998	55,498	903,441,972	7,622,723	51,360	7,571,363	0.84%	136.43
1999	55,498	946,354,346	8,716,727	130,717	8,586,010	0.91%	154.71
2000	58,266 (3)	988,950,752	8,040,023	133,475	7,906,548	0.80%	135.70

(1) Represents the year in which property taxes are levied, collections will be in subsequent year.

(2) Based on 1990 census figures.

(3) U.S. Census Bureau, Census 2000 Michigan Information Center

(4) Assessed values represented from 1991 through 1994, Taxable values represented from 1995 through 2000.

(5) Discloses Primary Government

**Tuscola County**  
Revenue Bond Coverage-Unaudited

Last Ten Fiscal Years

Family Independence Agency Bond

Fiscal Year	Gross Revenue	Direct Operating Expense	Net Revenue Available for Debt Payment	Debt Service Requirements			Coverage
				Principal	Interest	Total	
1991	\$ 136,935	\$ -	\$ 136,935	\$ 70,000	\$ 65,393	\$ 135,393	1.01
1992	132,436	-	132,436	70,000	61,455	131,455	1.01
1993	132,967	-	132,967	75,000	57,193	132,193	1.01
1994	128,471	-	128,471	75,000	52,618	127,618	1.01
1995	128,724	-	128,724	80,000	47,733	127,733	1.01
1996	123,841	-	123,841	80,000	42,533	122,533	1.01
1997	123,351	-	123,351	85,000	37,024	122,024	1.01
1998	122,282	-	122,282	90,000	31,050	121,050	1.01
1999	116,164	-	116,164	90,000	24,795	114,795	1.01
2000	107,799	-	107,799	100,000	7,200	107,200	1.01

**TUSCOLA COUNTY**  
Demographic Statistics-Unaudited

<b>Population count:</b>		<b>1990 Age Distribution:</b>			
		<b>Age</b>			
		17 and Under	18-44 Years	45-59 Years	60-64 Years
1940	35,694				15,826
1950	38,258				22,213
1960	43,305				8,578
1970	48,603				2,185
1980	56,961				6,114
1990	55,498				582
2000	58,266				

<b>Demographic Statistics:</b>		<b>Per Capita Income</b>	<b>Median Age</b>	<b>School Enrollment</b>	<b>Unemployment Rate</b>
<b>Fiscal Year</b>	<b>Population</b>				
1991	55,729	\$ 14,417	33.1	14,071	12.6%
1992	56,079	15,549	33.1	13,803	11.0%
1993	56,521	16,233	33.4	13,800	8.8%
1994	56,761	17,060	34.7	14,144	7.9%
1995	57,294	17,456	34.7	13,407	7.8%
1996	57,709	17,902	34.7	13,845	6.5%
1997	57,955	18,236	34.7	13,801	5.3%
1998	57,965	18,749	34.7	13,731	5.3%
1999	58,195	19,814	34.9	13,597	5.5%
2000	58,266	20,128	34.9	13,423	3.1%

# Tuscola County

Table 12

## Demographic Statistics-Unaudited

### Employment Distribution:

1990

	Tuscola County		State of Michigan	
	Number Of Workers	Percent of Total Workers	Number Of Workers	Percent of Total Workers
<b>Occupation</b>				
Executive, Administrative and Managerial	1,510	6.7%	461,176	11.1%
Professional	2,132	9.4%	566,936	13.6%
Technical Occupations	536	2.4%	150,393	3.6%
Sales Occupation	2,088	9.2%	474,675	11.4%
Administrative Support and Clerical	2,730	12.1%	657,124	15.8%
Service Occupations, Private Household and Protective Service	3,638	16.1%	571,658	13.7%
Farming, Forestry, and Fishing Occupations	990	4.4%	65,443	1.6%
Precision and Craft Operations	3,357	14.8%	501,629	12.0%
Operators, Fabricators, Assemblers and Inspectors	3,187	14.1%	391,453	9.4%
Transportation and Moving	1,320	5.8%	163,302	3.9%
Handlers, Equipment Cleaners and Laborers	1,144	5.1%	162,407	3.9%
<b>Total</b>	<b>22,632</b>		<b>4,166,196</b>	

1990

	Tuscola County		State of Michigan	
	Number Of Workers	Percent of Total Workers	Number Of Workers	Percent of Total Workers
<b>Industry</b>				
Agriculture, Forestry, Mining and Fishing	1,169	5.2%	83,348	2.0%
Construction	1,298	5.7%	205,481	4.9%
Manufacturing	6,426	28.4%	1,026,040	24.6%
Transportation, Communications, and Utilities	1,031		227,578	5.2%
Wholesale and Retail Trade	4,758	21.0%	915,561	22.0%
Finance, Insurance, Real Estate and Business Service	2,505	11.1%	581,215	14.0%
Professional Services	843		241,502	5.8%
Public Administration	646	2.9%	156,180	3.7%
Educational Services	1,691	7.5%	358,336	8.6%
Health Services	2,265	10.0%	370,955	8.9%
<b>Total</b>	<b>22,632</b>		<b>4,166,196</b>	

Table 13

## Tuscola County

### Property Value, Construction, and Bank Deposits - Unaudited

Last Ten Fiscal Years

Fiscal Year	Commercial Construction (1)		Residential Construction (1)		Property Value (2)		Timber-Cut & Agricultural	Bank Deposits (4) (\$000)
	Number of Units	Value	Number of Units	Value	Industrial & Commercial	Residential		
1991	14	\$ 4,260,585	210	\$ 7,494,202	\$56,385,924	\$322,943,609	\$228,608,931	(3)
1992	20	1,639,988	263	9,877,202	57,074,644	328,995,541	229,122,802	(3)
1993	28	2,874,447	338	12,230,424	59,248,879	356,569,325	247,877,794	(3)
1994	38	4,820,188	352	12,305,465	60,531,050	371,964,734	252,360,975	\$ 425,578
1995	18	1,293,924	386	14,200,390	61,908,686	402,810,925	263,848,639	433,506
1996	28	6,166,725	391	9,895,948	64,440,575	441,164,791	275,716,578	448,654
1997	44	6,525,249	379	16,792,907	68,616,181	496,944,545	294,687,397	468,991
1998	18	2,867,702	307	25,161,847	73,221,576	568,574,000	312,026,096	468,557
1999	17	2,148,173	319	17,577,610	76,271,126	637,634,663	328,327,443	482,583
2000	13	11,401,961	309	18,615,820	80,500,976	716,745,149	373,481,400	501,359

(1) Source: Tuscola County DPW.

(2) Source: Tuscola County Equalization reports.

(3) Information not available

(4) Source: Federal Deposit Insurance Corporation Web Site. Dollars stated in thousands.

# Tuscola County

## Miscellaneous Statistics - Unaudited

<b>Land area :</b>	<b>813 sq. miles</b>		
<b>Miles of streets:</b>		<b>Main Highways</b>	M-46, M-138, M-24, M-81, M-25, M-15
State	128		
Primary	349		
Local	1285	<b>Truck Lines</b>	5
<b>Rail Lines</b>	Grand Trunk Western; Chesapeake & Ohio; Tuscola & Saginaw Bay		
<b>Public Education:</b>			
Number of students:			
Elementary Schools	5,127		
Middle/Intermediate Schools	2,743		
High Schools	4,210		
Total	12,080		
Number of public schools:			
Elementary Schools	13		
Middle/Intermediate Schools	8		
High Schools	9		
Total	30		
Number of public school personnel:			
Teachers	710		
Pupils/Teacher ratio	17.01/1		
Administrative personnel	302		
Tuscola Intermediate:			
Highland Pines Enrollment	194		
Number of private schools:			
Students Enrolled	11		
	1,081		
Colleges:			
Davenport University			
Baker			

(continued)



# Tuscola County

## Miscellaneous Statistics - Unaudited

	<u>Stations</u>	<u>Officers (1)</u>	<u>Vehicles</u>
<b>Police departments:</b>			
Akron/Fairgrove	1	2	2
Caro	1	12	6
Cass City	1	12	3
Denmark	1	1	1
Gagetown	1	1	1
Kingston	1	1	1
Mayville	1	5	1
Millington	1	10	3
Reese	1	8	1
Tuscola Co Sheriff's	1	48	24
Unionville	1	1	1
Vassar	1	30	4
Watertown	1	2	1
 (1) includes part time and reserve officers			
<b>Fire departments:</b>		<u>Firefighters Pd./Vol. (2)</u>	<u>Vehicles</u>  <u>Sq. Miles</u>
Akron	1	0/20	3 53
Caro	1	1/22	7 117
Elkland Twp	1	1/25	5 157
Fairgrove	1	0/25	6 65
Gagetown-Elmwood Twp	1	0/18	4 44
Kingston	1	0/35	5 68
Mayville	1	0/26	7 69
Millington-Arbela Twp	1	0/24	6 82
Reese Blumfield	1	0/30	5 69
Richville	1	0/27	7 25
ACW Unionville	1	0/25	5 76
Vassar	1	0/21	7 52
Watertown Twp	1	0/21	4 36

(continued)

(2) Includes paid per call and volunteer firefighters

**Tuscola County**  
Miscellaneous Statistics - Unaudited

Table 14

<b>Parks &amp; Recreation:</b>		<b>Utilities:</b>	<b>Gas:</b>
County Parks:	<b>Acres</b>	<b>Electric:</b>	<b>Consumers Power</b>
Vanderbilt Park	17	Consumers Power	
Township/Village		Detroit Edison	
Community Parks:	35	Thumb Electric	
Other:		<b>Local Phone Companies:</b>	
AYSO Soccer Park	1	Ameritech	
Public Golf Courses	9	Century	
Community Pools	4	GTE	
		Wolverine	
		<b>Airports:</b>	
		Caro Municipal Airport	
<b>State Game Areas:</b>		<b>Certified Industrial Parks:</b>	<b>Acres</b>
Cass City State Game Area	440	Caro Industrial Park	73
Fish Point Wildlife Area	3,076	Cass City Industrial Park	60
Deford State Game Area	9,607	Millington Village Industrial Park	60
Murphy Lk State Game Area	2,560		
Tuscola State Game Area	8,383		
Vassar State Game Area	3,058		

**Sources:** Tuscola County Economic Dev. Corp.  
Tuscola Intermediate School Dist.  
State of Michigan Bureau of Elections  
Tuscola County Central Dispatch  
Tuscola County Parks and Recreation Commission



**TUSCOLA COUNTY**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2000**

FEDERAL GRANTOR/PASS-THROUGH GRANTOR PROGRAM TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH GRANTOR'S NUMBER	FEDERAL AWARDS EXPENDED
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
Passed-through Michigan Family Independence Agency:			
Title IV-D Child Support Enforcement Program			
Prosecuting Attorney Cooperative Reimbursement Program	93.560	N/A	\$ 50,750
Title IV-D Incentive Program	93.563	N/A	<u>1,449</u>
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u><b>52,199</b></u>
<b>U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			
Passed-through Michigan Department of State Police:			
Public Assistance Grant (Major Program)	83.544	N/A	300,710
Hazard Mitigation Grant	83.548	N/A	<u>34,720</u>
<b>TOTAL U.S. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>			<u><b>335,430</b></u>
<b>U.S. DEPARTMENT OF JUSTICE</b>			
Office of Community Health			
Victims of Crime Act	16.575	N/A	43,912
Office of Community Oriented Policing Services			
Public Safety and Community Policing Grant (C.O.P.S. AHEAD)	16.726	N/A	48,742
Office of Justice			
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	<u>10,826</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<u><b>103,480</b></u>
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
Passed-through Michigan Jobs Commission:			
Economic Development Job Training Grant	14.228	N/A	960
Passed-through Michigan State Housing Development Authority:			
Michigan Community Development Block Grant (CDBG)			
Housing Program	14.235	N/A	<u>104,223</u>
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u><b>105,183</b></u>
<b>TOTAL FEDERAL FINANCIAL ASSISTANCE</b>			<u><b>\$ 596,292</b></u>

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Tuscola County and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the general purpose financial statements.

**NOTE 2 RECONCILIATION TO FINANCIAL STATEMENTS**

The Combined Statement of Revenues, Expenditures, and Changes in Fund Balance reflects total federal awards of \$1,983,910. The Statement includes federal funds received by the Tuscola County Health Department and the Tuscola County Road Commission of \$511,731 and \$875,887, respectively. These federal awards were excluded from the accompanying schedule of expenditures of federal awards because each unit was audited by other auditors and a separate report was issued by those other auditors.



**INDEPENDENT AUDITORS' REPORT  
ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENTAL AUDITING STANDARDS**

March 12, 2001

Board of Commissioners  
County of Tuscola  
Tuscola, Michigan

We have audited the general purpose financial statements of *Tuscola County, Michigan*, as of and for the year ended December 31, 2000, and have issued our report thereon dated March 13, 2000. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We did not audit the financial statements of the Tuscola County Health Department, which represents 8% of total assets and 11% of total revenues of the Special Revenue Funds and we did not audit the financial statements of the Tuscola County Road Commission, which represents 15% of total assets and 79% of total revenues of the Discretely Presented Component Units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Tuscola County Health Department and the Tuscola County Road Commission, is based on the reports of other auditors.

### Compliance

As part of obtaining reasonable assurance about whether *Tuscola County's* general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of *Tuscola County* in a separate letter dated March 12, 2001.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered *Tuscola County's* internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.



A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of *Tuscola County* in a separate letter dated March 12, 2001.

This report is intended solely for the information and use of the Finance Committee, management, Board of Commissioners, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Rehmann Robson, P.C.*



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

March 12, 2001

Board of Commissioners  
County of Tuscola  
Tuscola, Michigan

### Compliance

We have audited the compliance of *Tuscola County*, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. *Tuscola County's* major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of *Tuscola County's* management. Our responsibility is to express an opinion on *Tuscola County's* compliance based on our audit.

*Tuscola County's* general purpose financial statements include the operations of the Tuscola County Health Department and the Tuscola County Road Commission, which received \$511,731 and \$875,887, respectively, in federal awards which are not included in the schedule of expenditures of federal awards for the year ended December 31, 2000. Our audit, described below, did not include the operations of the Tuscola County Health Department or the Tuscola County Road Commission because the Tuscola County Health Department and Tuscola County Road Commission engaged other auditors to perform audits in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about *Tuscola County's* compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on *Tuscola County's* compliance with those requirements.



In our opinion, *Tuscola County* complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

#### Internal Control Over Compliance

The management of *Tuscola County* is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered *Tuscola County's* internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

We did not audit the financial statements of the Tuscola County Health Department, which represents 8% of total assets and 11% of total revenues of the Special Revenue Funds and we did not audit the financial statements of the Tuscola County Road Commission, which represents 15% of total assets and 79% of total revenues of the Discretely Presented Component Units. Those financial statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the Tuscola County Health Department and the Tuscola County Road Commission, is based on the reports of other auditors.

This report is intended solely for the information and use of the finance committee, management, Board of Commissioners and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Rehman Johnson, P.C.*



**TUSCOLA COUNTY, MICHIGAN**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**YEAR ENDED DECEMBER 31, 2000**

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**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued: *Unqualified on general purpose financial statements*

Internal controls over financial reporting:  
Material weakness(es) identified? \_\_\_\_\_ yes  X  no  
Reportable condition(s) identified not considered to be material weaknesses? \_\_\_\_\_ yes  X  none reported

Noncompliance material to financial statements noted? \_\_\_\_\_ yes  X  no

**Federal Awards**

Internal Control over major programs:  
Material weakness(es) identified? \_\_\_\_\_ yes  X  no  
Reportable condition(s) identified not considered to be material weaknesses? \_\_\_\_\_ yes  X  none reported

Type of auditor's report issued on compliance for major programs: *Unqualified*

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)? \_\_\_\_\_ yes  X  no

**Identification of Major Programs**

**CFDA Number(s)**

**Name of Federal Program or Cluster**

83.544

Public Assistance Grant



Dollar threshold used to distinguish  
between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee?  X  yes   no

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no findings or questioned costs for the current year.

**Prior Year Findings**

There were no findings or questioned costs for the prior year.

