

Agenda
Finance and Administration Committee
West Olive Administration Building
12220 Fillmore, West Olive, MI 49460
Tuesday, July 17, 2012
9:30 a.m.

Consent Items:

1. Approval of the Agenda
2. [Approval of Minutes from the June 19, 2012 Finance and Administration Committee Meeting.](#)

Action Items:

1. [Monthly Budget Adjustments](#)
Suggested Motion:
To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of June 2012.
2. [Budget Adjustments Greater than \\$50,000](#)
Suggested Motion:
To approve budget adjustment numbers 340, 341, 342, and 343.
3. [Statement of Review](#)
Suggested Motion:
To approve the Statement of Review for the month of June 2012.
4. [Quarterly Financial Status Report](#)
Suggested Motion:
To receive for information the Interim Financial Statement for General Fund, Mental Health, and Public Health as of June 30, 2012.
5. [County of Ottawa's Single Audit Report – Vredeveld Haefner LLC](#)
Suggested Motion:
To receive for information and forward to the Board of Commissioners the County of Ottawa's Single Audit Report for the year ended December 31, 2011.
6. [Ottawa County Drain Commission's Annual Financial Report-Vredeveld Haefner LLC](#)
Suggested Motion:
To receive for information and forward to the Board of Commissioners the Ottawa County Drain Commission's Annual Financial Report for the year ended December 31, 2011.
7. [County of Ottawa Annual Financial Report – Vredeveld Haefner LLC](#)
Suggested Motion:
To receive for information and forward to the Board of Commissioners the Comprehensive Annual Financial Report (CAFR) of the County of Ottawa for the year ended December 31, 2011.
8. [2011 Cost Allocation Plan](#)
Suggested Motion:
To approve and forward to the Board of Commissioners the 2011 Cost Allocation Plan for implementation in the 2013 budget.

9. [Government Finance Officers Association Distinguished Budget Presentation Award](#)
Suggested Motion:
To receive for information and forward to the Board of Commissioners the Government Finance Officers Association's Distinguished Budget Presentation Award for the fiscal year beginning January 1, 2012.
10. [Register of Deeds Personnel Request to Reclassify a Senior Abstracting Clerk to an Administrative Assistant](#)
Suggested Motion:
To approve and forward to the Board of Commissioners the request from the Register of Deeds to reclassify a Senior Abstracting Clerk (Group T, Paygrade 09) to an Administrative Assistant (Unclassified, Paygrade U03, C Step) at the cost of \$5,804.00. Funding to come from existing funds.
11. [Allendale Charter Township Bond Resolution](#)
Suggested Motion:
To approve and forward to the Board of Commissioners the resolution authorizing the County Road Commission to issue Act 342 Bonds, in the not-to-exceed amount of \$2,570,000, to finance the Allendale Charter Township 2012 Sewage Disposal System Improvements.
12. [Quarterly Treasurer's Investment Report](#)
Suggested Motion:
To receive for information the Treasurer's Quarterly Investment Report as of June 2012.

Discussion Items:

None

Adjournment

Comments on the day's business are to be limited to three (3) minutes.

FINANCE AND ADMINISTRATION COMMITTEE

Proposed Minutes

DATE: June 19, 2012

TIME: 9:30 a.m.

PLACE: Fillmore Street Complex

PRESENT: Dennis Swartout, Robert Karsten, Roger Rycenga, Joseph Baumann, Donald Disselkoen

STAFF & GUESTS: Robert Spaman, Fiscal Services Director; Greg Rapple, Corporate Counsel; Sherri Sayles, Deputy Clerk; Paul Geerlings, Drain Commissioner; Alan Vanderberg, Administrator; Bradley Slagh, Treasurer

SUBJECT: CONSENT ITEMS

FC 12-057 Motion: To approve the agenda of today as presented and to approve the minutes from the May 15, 2012 meeting as presented.

Moved by: Disselkoen

UNANIMOUS

SUBJECT: MONTHLY BUDGET ADJUSTMENTS

FC 12-058 Motion: To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of May 2012.

Moved by: Baumann

UNANIMOUS

SUBJECT: BUDGET ADJUSTMENTS GREATER THAN \$50,000

FC 12-059 Motion: To approve budget adjustment numbers 256, 257, and 294.

Moved by: Rycenga

UNANIMOUS

SUBJECT: STATEMENT OF REVIEW

FC 12-060 Motion: To approve the Statement of Review for the month of May 2012.

Moved by: Baumann

UNANIMOUS

SUBJECT: TREASURER'S ANNUAL "BALANCE IN LAND SALE PROCEEDS ACCOUNT" REPORT

FC 12-061 Motion: To receive for information and forward to the Board of Commissioners the Annual "Balance in Land Sale Proceeds Account" Report.

Moved by: Rycenga

UNANIMOUS

SUBJECT: AGREEMENT FOR THE PARK WEST DRAINAGE DISTRICT – OTTAWA COUNTY DRAIN

FC 12-062 Motion: To approve and forward to the Board of Commissioners the agreement to pay part of the cost of construction of the Park West Drain in the amount of \$31,000.
Moved by: Baumann UNANIMOUS

SUBJECT: 4 C'S INITIATIVE PROJECT BUDGET AND CAPODAGLI JACKSON
CONSULTING AGREEMENT

FC 12-063 Motion: To approve and forward to the Board of Commissioners a recommended project budget of \$50,000 for the 4 C's Initiative, total to include an agreement with Capodagli Jackson Consulting for \$9,000, funds to come from the General Fund Contingency.
Moved by: Baumann UNANIMOUS

SUBJECT: DISCUSSION ITEMS

1. Treasurer's Financial Month End Update for May 2012 – The month end update was presented by Bradley Slagh.

SUBJECT: ADJOURNMENT

The meeting adjourned at 9:42 a.m.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Monthly Budget Adjustments

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the appropriation changes greater than \$50,000 and those approved by the Administrator and Fiscal Services Director for \$50,000 or less which changed the total appropriation from the amended budget for the month of June 2012.

SUMMARY OF REQUEST:

Approve budget adjustments processed during the month for appropriation changes and line item adjustments.

Mandated action required by PA 621 of 1978, the Uniform Budget and Accounting Act.

Compliance with the Ottawa County Operating Budget Policy.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective:

- 1: Maintain and improve the financial position of the County through legislative advocacy.
- 2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.
- 3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.
- 4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

County of Ottawa
Fiscal Services Department
Changes to Total Appropriations and Adjustments
Budget Adjustments From Date: 6/01/2012 Thru 6/30/2012

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>EST BDG-E-CRASH GRANT</u>							
BA 256	6/19/2012	2609	3150		5050.0000	Fed. Grants-Public Safety	174,316.00-
BA 256	6/19/2012	2609	3150		7390.0000	Operational Supplies	150,316.00
BA 256	6/19/2012	2609	3150		8080.0000	Service Contracts	24,000.00
<u>TO_CVR_UNANTCPTD_EXP</u>							
BA 257	6/19/2012	2920	6620		5610.0010	State Charges Child Care	90,000.00-
BA 257	6/19/2012	2920	6621		8280.0020	State Institutional Costs	80,000.00
BA 257	6/19/2012	2920	6621		8280.0040	Out of State Private Inst	180,000.00
BA 257	6/19/2012	2920	6624		8210.0410	Juvenile Comm. Justice	100,000.00-
<u>TO_PAY_FLMR_PSTGE_MTR</u>							
BA 286	6/04/2012	1010	2570		6760.0000	Reimbursements	680.00-
BA 286	6/04/2012	1010	2570		7300.0000	Postage	680.00
<u>INC BDG-ALLWBL CONTRB</u>							
BA 291	6/04/2012	2740	7430		5610.0020	Cost Pool Revenue	34.00-
BA 291	6/04/2012	2740	7431	1120	7160.0000	Hospitalization	26.00-
BA 291	6/04/2012	2740	7431	1120	7220.0000	Unemployment	60.00
<u>INC BDG-ALLWBL CONTRB</u>							
BA 292	6/04/2012	2743	7430		5610.0090	Title III Revenue	305.00-
BA 292	6/04/2012	2743	7433	2320	8080.0000	Service Contracts	305.00
<u>NEW_HOLLAND_MDT_SALAR</u>							
BA 294	6/19/2012	2220	6493	3240	7160.0000	Hospitalization	3,500.00-
BA 294	6/19/2012	2220	6493	3241	7160.0000	Hospitalization	3,000.00-
BA 294	6/19/2012	2220	6493	3242	7160.0000	Hospitalization	764.00-
BA 294	6/19/2012	2220	6493	3244	7160.0000	Hospitalization	3,000.00-
BA 294	6/19/2012	2220	6493	3249	7160.0000	Hospitalization	1,500.00-
BA 294	6/19/2012	2220	6493	3253	7040.0000	Salaries - Regular	136,000.00
BA 294	6/19/2012	2220	6493	3253	7150.0000	Social Security	9,231.00
BA 294	6/19/2012	2220	6493	3253	7160.0000	Hospitalization	26,050.00
BA 294	6/19/2012	2220	6493	3253	7160.0020	OPFB - Health Care	514.00
BA 294	6/19/2012	2220	6493	3253	7170.0000	Life Insurance	333.00
BA 294	6/19/2012	2220	6493	3253	7180.0000	Retirement & Sick Leave	10,530.00
BA 294	6/19/2012	2220	6493	3253	7180.0010	457 Plan Contribution	347.00
BA 294	6/19/2012	2220	6493	3253	7190.0000	Dental Insurance	1,512.00
BA 294	6/19/2012	2220	6493	3253	7200.0000	Worker'S Compensation	384.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>NEW HOLLAND MDT SALAR</u>							
BA 294	6/19/2012	2220	6493	3253	7220.0000	Unemployment	709.00
BA 294	6/19/2012	2220	6493	3253	7230.0000	Optical Insurance	273.00
BA 294	6/19/2012	2220	6493	3253	7240.0000	Disability Insurance	381.00
BA 294	6/19/2012	2220	6493	3254	7040.0000	Salaries - Regular	20,000.00-
BA 294	6/19/2012	2220	6493	3254	7160.0000	Hospitalization	11,500.00-
BA 294	6/19/2012	2220	6493	3254	7160.0000	Hospitalization	1,000.00-
BA 294	6/19/2012	2220	6493	3344	7160.0000	Hospitalization	500.00-
BA 294	6/19/2012	2220	6493	8270.0000	Client Care	80,000.00-	
BA 294	6/19/2012	2220	6493	3459	8270.0040	Client Care-Personal Care	40,000.00-
BA 294	6/19/2012	2220	6493	4245	7040.0000	Salaries - Regular	20,000.00-
BA 294	6/19/2012	2220	6494	4245	7160.0000	Hospitalization	1,500.00-
<u>TO CVR ANTCTPD EXP</u>							
BA 295	6/11/2012	1010	1490		6010.0000	Court Filing Fees	10,000.00-
BA 295	6/11/2012	1010	1490		7120.0030	Transcript Fees	7,000.00
BA 295	6/11/2012	1010	1490		7180.0010	457 Plan Contribution	3,000.00
<u>PUR OF EQUIP REQUESTS</u>							
BA 300	6/11/2012	2210	6010		7390.0000	Operational Supplies	6,839.00
BA 300	6/11/2012	2210	6020		7390.0000	Operational Supplies	3,150.00
BA 300	6/11/2012	2210	6021		7390.0000	Operational Supplies	2,200.00
BA 300	6/11/2012	2210	6031		5170.0030	Medicaid - Cost Settlement	10,660.00-
BA 300	6/11/2012	2210	6031		7390.0000	Operational Supplies	8,471.00
BA 300	6/11/2012	2210	6041		7390.0000	Operational Supplies	2,375.00
BA 300	6/11/2012	2210	6042		5170.0030	Medicaid - Cost Settlement	2,506.00
BA 300	6/11/2012	2210	6044		7390.0000	Operational Supplies	3,330.00
BA 300	6/11/2012	2210	6050		7390.0000	Operational Supplies	541.00
BA 300	6/11/2012	2210	6053		5170.0030	Medicaid - Cost Settlement	20,560.00-
BA 300	6/11/2012	2210	6053		7390.0000	Operational Supplies	3,582.00
BA 300	6/11/2012	2210	6055		5170.0030	Medicaid - Cost Settlement	3,556.00-
BA 300	6/11/2012	2210	6055		7390.0000	Operational Supplies	102.00
BA 300	6/11/2012	2210	6059		5170.0030	Medicaid - Cost Settlement	928.00-
BA 300	6/11/2012	2210	6059		7390.0000	Operational Supplies	127.00
<u>TO CVR BDG & INC EXP</u>							
BA 305	6/11/2012	2920	6620		6710.0000	Other Revenue	1,400.00-
BA 305	6/11/2012	2920	6620		6760.0050	Par. Reimb St Ward Chgbck	600.00-
BA 305	6/11/2012	2920	6620		7210.0000	Longevity	730.00
BA 305	6/11/2012	2920	6620		8350.0000	Health Services	1,270.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>TO CVR BDG & INC EXP</u>							
BA 305	6/11/2012	2920	6623		7040.0000	Salaries - Regular	2,000.00-
BA 305	6/11/2012	2920	6623		7180.0010	457 Plan Contribution	2,000.00
<u>CVR OVRBDG/ANTCPTD_EX</u>							
BA 308	6/19/2012	1010	1490		6010.0000	Court Filing Fees	10,000.00-
BA 308	6/19/2012	1010	1490		7120.0030	Transcript Fees	7,000.00
BA 308	6/19/2012	1010	1490		7180.0010	457 Plan Contribution	3,000.00
<u>REDUCE OPER TRANSFER_AMT</u>							
BA 311	6/19/2012	1010	9650		9990.2170	9/30 Judicial Grants	25,000.00-
<u>ADJ FOR INCOR GRNT AM</u>							
BA 312	6/19/2012	2170	1361		5410.0040	State of MI - Judicial	9,000.00-
BA 312	6/19/2012	2170	1361		6070.0000	Chrgs. For Serv. - Fees	16,000.00-
BA 312	6/19/2012	2170	1361		6710.0000	Other Revenue	700.00-
BA 312	6/19/2012	2170	1361		6990.1010	Oper Trans-General Fund	25,000.00
BA 312	6/19/2012	2170	1361		7390.0000	Operational Supplies	700.00
<u>GRNT \$ FOR ALLNDLE CF</u>							
BA 313	6/19/2012	2210	6311		6710.0000	Other Revenue	380.00-
BA 313	6/19/2012	2210	6311		8210.0000	Contractual - Other	380.00
<u>CVR OVRBDGTS/INC. EXP</u>							
BA 316	6/19/2012	2920	6620		6710.0000	Other Revenue	1,400.00-
BA 316	6/19/2012	2920	6620		6760.0050	Par. Reimb St Ward Chgbck	600.00-
BA 316	6/19/2012	2920	6620		7210.0000	Longevity	730.00
BA 316	6/19/2012	2920	6620		8350.0000	Health Services	1,270.00
BA 316	6/19/2012	2920	6623		7040.0000	Salaries - Regular	2,000.00-
BA 316	6/19/2012	2920	6623		7180.0010	457 Plan Contribution	2,000.00
<u>EST TITLE_I_PRT_D_ALC</u>							
BA 317	6/19/2012	2920	6625		5290.0000	Federal Grants-Other	20,000.00-
BA 317	6/19/2012	2920	6625		7040.0000	Salaries - Regular	14,236.00
BA 317	6/19/2012	2920	6625		7150.0000	Social Security	1,087.00
BA 317	6/19/2012	2920	6625		7160.0000	Hospitalization	1,993.00
BA 317	6/19/2012	2920	6625		7160.0020	OPEB - Health Care	58.00
BA 317	6/19/2012	2920	6625		7170.0000	Life Insurance	40.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
<u>EST TITLE I PRT D ALC</u>							
BA 317	6/19/2012	2920	6625		7180.0000	Retirement & Sick Leave	2,033.00
BA 317	6/19/2012	2920	6625		7180.0010	457 Plan Contribution	268.00
BA 317	6/19/2012	2920	6625		7190.0000	Dental Insurance	126.00
BA 317	6/19/2012	2920	6625		7200.0000	Worker'S Compensation	36.00
BA 317	6/19/2012	2920	6625		7230.0000	Unemployment	60.00
BA 317	6/19/2012	2920	6625		7230.0000	Optical Insurance	23.00
BA 317	6/19/2012	2920	6625		7240.0000	Disability Insurance	40.00
<u>CMRPRR/REFRIG RPLCMNT</u>							
BA 319	6/25/2012	1010	2653		6670.2220	Rent - Mental Health	700.00-
BA 319	6/25/2012	1010	2653		7390.0000	Operational Supplies	700.00
BA 319	6/25/2012	1010	2667		7040.0000	Salaries - Regular	10,000.00-
BA 319	6/25/2012	1010	2667		7050.0000	Salaries - Temporary	4,400.00
BA 319	6/25/2012	1010	2667		9300.0000	Equipment Repairs	5,600.00
<u>GRNT RIMBRSMT-UPR MAC</u>							
BA 320	6/25/2012	2081	7510		5050.0000	Fed. Grants-Public Safety	16,385.00-
<u>ADJUST FOR FINAL YEAR</u>							
BA 322	6/25/2012	2210	6022		5550.0000	State Of MI - Health	28,662.00-
BA 322	6/25/2012	2210	6022		7040.0000	Salaries - Regular	10,027.00
BA 322	6/25/2012	2210	6022		7150.0000	Social Security	676.00
BA 322	6/25/2012	2210	6022		7160.0000	Hospitalization	1,455.00
BA 322	6/25/2012	2210	6022		7160.0020	OPEB - Health Care	90.00
BA 322	6/25/2012	2210	6022		7170.0000	Life Insurance	22.00
BA 322	6/25/2012	2210	6022		7180.0000	Retirement & Sick Leave	1,015.00
BA 322	6/25/2012	2210	6022		7190.0000	Dental Insurance	100.00
BA 322	6/25/2012	2210	6022		7200.0000	Worker'S Compensation	20.00
BA 322	6/25/2012	2210	6022		7220.0000	Unemployment	50.00
BA 322	6/25/2012	2210	6022		7230.0000	Optical Insurance	30.00
BA 322	6/25/2012	2210	6022		7240.0000	Disability Insurance	30.00
BA 322	6/25/2012	2210	6022		7390.0000	Operational Supplies	11,647.00
BA 322	6/25/2012	2210	6022		8600.0000	Travel - Mileage	3,500.00
<u>CNTRCTNG-MUSIC THRPST</u>							
BA 325	6/25/2012	2210	6311		6710.0000	Other Revenue	120.00-
BA 325	6/25/2012	2210	6311		8210.0000	Contractual - Other	120.00

Adjustment Number	G/L Date	Fund	Dept	Sub Dept	Account Number	Account Name	Adjustment Amount
PUR OF PC'S FOR OFFCE							
PUR OF PC'S FOR OFFCE							
BA 328	6/25/2012	2560	2360		7390.0000	Operational Supplies	180.00
ADJ BDG FOR PIP MONEY							
BA 338	6/25/2012	2870	7470		5610.0130	MSHDA - Revenue	2,988.00-
BA 338	6/25/2012	2870	7472		8210.0000	Contractual - Other	2,988.00
YEAR END ESTMTS-2012							
BA 347	6/30/2012	2160	1410		5700.0000	Co-Op Reimbursement	15,303.00
BA 347	6/30/2012	2160	1410		6020.0000	Misc Court Costs & Fees	21,500.00-
BA 347	6/30/2012	2160	1410		6020.0030	Drivers Lic Reinstate Fee	690.00-
BA 347	6/30/2012	2160	1410		6070.0340	Chg for Serv-IV-D Judgmt	1,200.00
BA 347	6/30/2012	2160	1410		6070.0340	Chg for Serv-IV-D Judgmt	900.00
BA 347	6/30/2012	2160	1410		6990.1010	Oper Trans-General Fund	7,538.00
BA 347	6/30/2012	2160	1410		7270.0000	Office Supplies	450.00-
BA 347	6/30/2012	2160	1410		7280.0000	Printing & Binding	465.00-
BA 347	6/30/2012	2160	1410		7390.0000	Operational Supplies	1,836.00-
4-CRD ACCESS READERS							
BA 348	6/30/2012	2210	6010		7390.0000	Operational Supplies	12,000.00
BA 348	6/30/2012	2210	6044		5170.0030	Medicaid - Cost Settlement	12,000.00-
PUR ORDERCONNECT MDULE							
BA 349	6/30/2012	2210	6010		9770.0020	Software	9,522.00
BA 349	6/30/2012	2210	6044		5170.0030	Medicaid - Cost Settlement	9,522.00-
TO EST NEW \$-CLINT AST							
BA 364	6/30/2012	2870	7483		5610.0000	State Of Mich - Welfare	32,600.00-
BA 364	6/30/2012	2870	7483		8430.0020	Client Housing Payments	32,600.00

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Budget Adjustments Greater than \$50,000

SUGGESTED MOTION:

To approve budget adjustment numbers 340, 341, 342, and 343.

SUMMARY OF REQUEST:

Approve budget adjustments processed during the month for appropriation changes and line item adjustments.

Mandated action required by PA 621 of 1978, the Uniform Budget and Accounting Act.

Compliance with the Ottawa County Operating Budget Policy.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

- Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.
2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.
3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.
4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

Budget Adjustments Over \$50,000

BA Number	Fund	Department	Explanation	Adjustment
340	Health	Various	Adjust Health, Dental and Optical budget to actual rates.	\$ 106,640
341	9/30 Grant Program	2nd Chance	To establish 2nd Chance Grant 7/1/12 through 9/30/12. Grant will continue through 2013.	\$ 187,505
342	Mental Health	Various	State Inpatient Services	\$ 203,532
343	Mental Health	MI-Adult	Muskegon Temporary Psychiatrist	\$ 95,000

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Statement of Review

SUGGESTED MOTION:

To approve the Statement of Review for the month of June 2012.

SUMMARY OF REQUEST:

Per Diem and mileage payments to Commissioners per the Officers Compensation Commission

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

- Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.
2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.
3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.
4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

STATEMENT OF REVIEW FOR THE MONTH OF: June, 2012

Baumann	<u>✓</u>
DeJong	<u>✓</u>
Disselkoen	<u>✓</u>
Holtrop	<u>✓</u>
Holtvluwer	<u>✓</u>
Karsten	<u>✓</u>
Kuyers	<u>✓</u>
Ruiter	<u>✓</u>
Rycenga	<u>✓</u>
Swartout	<u>✓</u>
Visser	<u>✓</u>

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Joseph Baumann** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/04/2012	12:00 PM - 01:30 PM	Macatawa Area Coordinating Council Policy Board	14.0	\$40.00
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	26.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/19/2012	09:30 AM - 10:00 AM	Finance & Administration Committee	26.0	\$40.00
06/25/2012	07:00 PM - 08:00 PM	Ottawa County Planning Commission	26.0	\$40.00
06/26/2012	01:15 PM - 01:30 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:15 PM	Board of Commissioners Meeting	26.0	-
-	-	-	-	-
Total Per Diem:				\$200.00
Total Mileage:			118.0	\$65.49
Total Voucher:				\$265.49

D58
091

07/05/2012

1010-1010

Revision History

Created by Joseph Baumann on 07/02/2012 10:31:47 PM
Modified by Taci Casey on 07/05/2012 04:37:42 PM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Greg DeJong** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	32.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/13/2012	08:30 AM - 09:45 AM	Health & Human Services Committee	32.0	\$40.00
06/25/2012	07:00 PM - 08:00 PM	Ottawa County Planning Commission	32.0	\$40.00
06/26/2012	01:15 PM - 01:30 PM	Human Resources Committee	32.0	\$40.00
-	01:30 PM - 02:15 PM	Board of Commissioners Meeting	32.0	-
-	-	-	-	-
Total Per Diem:				\$160.00
Total Mileage:			160.0	\$88.80
Total Voucher:				\$248.80

058

091

1010-1010

07/05/2012

Revision History

Created by Tacl Casey on 07/05/2012 05:07:11 PM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Donald Disselkoen** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	23.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/19/2012	09:30 AM - 09:45 AM	Finance & Administration Committee	23.0	\$40.00
06/26/2012	01:15 PM - 01:30 PM	Human Resources Committee	23.0	\$40.00
-	01:30 PM - 02:15 PM	Board of Commissioners Meeting	.0	-
-	-	-	-	-

Total Per Diem:		\$120.00	058
Total Mileage:	69.0	\$38.30	091
Total Voucher:		\$158.30	

07/06/2012

1010-1010

Revision History

Created by Taci Casey on 07/06/2012 07:53:30 AM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **James Holtrop** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/07/2012	08:30 AM - 10:00 AM	Grand Valley Metro Council	28.0	\$40.00
06/12/2012	01:00 PM - 02:30 PM	Board of Commissioners Meeting	37.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/13/2012	08:30 AM - 09:45 AM	Health & Human Services Committee	37.0	\$40.00
06/18/2012	02:00 PM - 03:15 PM	Personnel Interview Committee	37.0	\$40.00
06/26/2012	01:15 PM - 01:30 PM	Human Resources Committee	37.0	\$40.00
-	01:30 PM - 02:15 PM	Board of Commissioners Meeting	.0	-
-	-	-	-	-
Total Per Diem:				\$200.00
Total Mileage:			176.0	\$97.68
Total Voucher:				\$297.68

058

091

1010 - 1010

07/05/2012

Revision History

Created by James Holtrop on 06/07/2012 11:40:17 AM
Modified by James Holtrop on 06/18/2012 04:28:36 PM
Modified by Taci Casey on 07/05/2012 01:06:06 PM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **James Holtvluwer** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/06/2012	02:30 PM - 04:00 PM	Parks & Rec Public Relations Committee <i>2081</i>	32.0	\$40.00
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	32.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/13/2012	08:30 AM - 09:45 AM	Health & Human Services Committee	32.0	\$40.00
06/14/2012	09:30 AM - 10:00 AM	Planning and Policy Committee	32.0	\$40.00
06/26/2012	01:30 PM - 02:15 PM	Board of Commissioners Meeting	32.0	\$40.00
06/27/2012	03:00 PM - 04:30 PM	Parks & Rec Planning Committee <i>2081</i>	32.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$240.00
Total Mileage:			192.0	\$106.56
Total Voucher:				\$346.56

07/05/2012

Revision History

Created by James Holtvluwer on 06/06/2012 08:30:32 PM
Modified by James Holtvluwer on 06/27/2012 08:50:15 PM
Modified by Tacl Casey on 07/05/2012 01:11:44 PM

	<u>058</u>	<u>091</u>
	Per Diem	Mileage
1010-1010	160.00	71.04
2081-7510	<u>80.00</u>	<u>35.52</u>
	240.00	106.56

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Robert Karsten** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	24.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/13/2012	08:30 AM - 09:45 AM	Health & Human Services Committee	24.0	\$40.00
06/15/2012	09:00 AM - 10:15 AM	Lakeshore Coordinating Council	30.0	\$40.00
06/18/2012	06:00 PM - 07:00 PM	Community Mental Health Board <i>2220</i>	24.0	\$40.00
06/19/2012	09:30 AM - 10:00 AM	Finance & Administration Committee	24.0	\$40.00
06/26/2012	01:30 PM - 02:15 PM	Board of Commissioners Meeting	24.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$240.00
Total Mileage:			150.0	\$83.25
Total Voucher:				\$323.25

07/05/2012

Revision History

Created by Robert Karsten on 06/15/2012 07:52:56 PM
Modified by Robert Karsten on 06/27/2012 09:39:18 AM
Modified by Tacl Casey on 07/05/2012 04:58:42 PM

	<u>058</u>	<u>091</u>
	Per Diem	mileage
<i>1010-1010</i>	200.00	69.93
<i>2220-6495-5020</i>	20.00	6.66
<i>- 5029</i>	20.00	6.66
	<u>240.00</u>	<u>83.25</u>

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Philip Kuyers** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/01/2012	09:00 AM - 10:15 AM	Parks & Rec Finance & Personnel Committee 2081	2.0	\$40.00
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	2.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/26/2012	01:30 PM - 02:00 PM	Board of Commissioners Meeting	2.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$120.00
Total Mileage:			6.0	\$3.33
Total Voucher:				\$123.33

07/05/2012

Revision History

Created by Phillip Kuyers on 06/03/2012 07:43:15 PM
Modified by Taci Casey on 07/05/2012 04:44:08 PM

	<u>058</u>	<u>091</u>
	Per Diem	Mileage
1010 - 1010	80.00	2.22
2081 - 4510	40.00	1.11
	<u>120.00</u>	<u>3.33</u>

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Jane Ruiter** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	30.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/26/2012	01:15 PM - 01:30 PM	Human Resources Committee	.0	\$40.00
-	01:30 PM - 02:15 PM	Board of Commissioners Meeting	30.0	-
-	-	-	-	-

Total Per Diem:		\$80.00	058
Total Mileage:	60.0	\$33.30	091
Total Voucher:		\$113.30	

07/05/2012

1010-1010

Revision History

Created by Jane Ruiter on 06/30/2012 04:23:44 PM
Modified by Taci Casey on 07/05/2012 04:33:49 PM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Roger Rycenga** For the month beginning June 01, 2012
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/19/2012	09:30 AM - 09:45 AM	Finance & Administration Committee	14.0	\$40.00
06/26/2012	01:30 PM - 02:15 PM	Board of Commissioners Meeting	14.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$80.00
			Total Mileage:	28.0
			Total Voucher:	\$95.54

058

091

1010-1010

07/06/2012

Revision History

Created by Tacl Casey on 07/06/2012 07:50:24 AM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Dennis Swartout** For the month beginning June 01, 2012
 Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	26.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/14/2012	09:30 AM - 10:00 AM	Planning and Policy Committee	26.0	\$40.00
06/19/2012	09:30 AM - 10:00 AM	Finance & Administration Committee	26.0	\$40.00
06/26/2012	01:30 PM - 02:15 PM	Board of Commissioners Meeting	26.0	\$40.00
-	-	-	-	-
Total Per Diem:				\$160.00
Total Mileage:			104.0	\$57.72
Total Voucher:				\$217.72

058

091

1010-1010

07/05/2012

Revision History

Created by Taci Casey on 07/05/2012 05:02:06 PM

**Board of Commissioners
Per Diem and Mileage Voucher**

Commissioner: **Stu Visser** For the month beginning June 01, 2012
Status: **Submitted to Fiscal Services**

Date	Time	Purpose	Mileage	Per Diem
06/12/2012	01:30 PM - 02:30 PM	Board of Commissioners Meeting	28.0	\$40.00
-	02:30 PM - 03:00 PM	Board of Commissioners Work Session	.0	-
06/13/2012	08:30 AM - 09:45 AM	Health & Human Services Committee	28.0	\$40.00
06/14/2012	09:30 AM - 10:00 AM	Planning and Policy Committee	28.0	\$40.00
06/25/2012	09:00 AM - 10:00 AM	Veterans' Affairs Committee	28.0	\$40.00
06/26/2012	01:30 PM - 02:15 PM	Board of Commissioners Meeting	28.0	\$40.00
-	-	-	-	-
			Total Per Diem:	\$200.00
			Total Mileage:	140.0 \$77.70
			Total Voucher:	\$277.70

058

091

1010-1010

07/05/2012

Revision History

Created by Stu Visser on 06/26/2012 09:07:38 PM
Modified by Tacl Casey on 07/05/2012 05:01:19 PM

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Quarterly Financial Status Report

SUGGESTED MOTION:

To receive for information the Interim Financial Statement for General Fund, Mental Health, and Public Health as of June 30, 2012.

SUMMARY OF REQUEST:

The reports are distributed in department level detail for the quarterly revenue and expenditure budgets and actual activity. The activity is summarized at the end of each report to reflect the total revenues, total expenditures, and fund balance.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

- Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.
2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.
3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.
4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

**GENERAL FUND (1010) - INTERIM STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

For the Quarter Ended June 30, 2012

(with comparative actual amounts for the quarter ended June 30, 2011 and year ended December 31, 2011)

	2012					2011 Total at 6/30/2011	2011 Actual
	Original Budget	Amended Budget	Actual	Actual as a % of Budget	Variance		
Revenues:							
Taxes	\$37,722,173	\$37,722,173	\$4,160,671	11.0%	(\$33,561,502)	\$4,312,339	\$38,175,450
Intergovernmental	6,810,310	6,989,967	1,888,506	27.0%	(5,101,461)	3,837,405	10,238,891
Charges for services	11,827,618	11,935,148	5,800,641	48.6%	(6,134,507)	4,550,100	6,358,842
Fines and forfeits	1,058,100	1,058,100	519,693	49.1%	(538,407)	534,566	1,094,561
Interest on investments	151,360	151,360	268,271	177.2%	116,911	263,355	307,310
Licenses and permits	278,500	278,500	204,510	73.4%	(73,990)	216,881	370,595
Rental income	3,244,547	3,245,247	1,376,746	42.4%	(1,868,501)	1,374,056	2,846,765
Other	416,867	447,622	182,159	40.7%	(265,463)	136,215	483,168
Total revenues	61,509,475	61,828,117	14,401,197	23.3%	(47,426,920)	15,224,917	59,875,582
Expenditures:							
Current operations:							
Legislative	466,020	487,154	247,350	50.8%	239,804	230,656	424,362
Judicial	11,029,283	11,160,472	5,289,047	47.4%	5,871,425	4,566,578	10,234,420
General government	15,752,982	15,987,568	6,855,154	42.9%	9,132,414	6,404,251	10,984,411
Public safety	23,135,253	23,186,266	12,884,703	55.6%	10,301,563	12,789,583	23,764,694
Public works	747,800	747,800	76,656	10.3%	671,144	37,206	245,670
Health and welfare	908,436	908,436	306,801	33.8%	601,635	275,062	717,305
Community and economic development	753,537	882,071	326,872	37.1%	555,199	256,116	618,453
Other governmental functions	623,474	455,205	73,810	16.2%	381,395	121,525	176,388
Total expenditures	53,416,785	53,814,972	26,060,394	48.4%	27,754,578	24,680,977	47,165,703
Revenues over expenditures	8,092,690	8,013,145	(11,659,197)		(19,672,342)	(9,456,060)	12,709,879
Other Financing Sources (Uses):							
Transfers from other funds	1,125,000	1,125,000	0	0.0%	(1,125,000)	422,130	428,585
Transfers to other funds	(10,570,032)	(10,534,851)	(6,649,647)	63.1%	3,885,204	(6,712,139)	(9,873,475)
Total other financing sources (uses)	(9,445,032)	(9,409,851)	(6,649,647)	70.7%	2,760,204	(6,290,009)	(9,444,890)
Net change in fund balance	(1,352,342)	(1,396,706)	(18,308,843)		(16,912,137)	(15,746,069)	3,264,989
Fund balance, beginning of year	21,244,490	21,244,490	21,244,490		0	17,979,501	17,979,501
Fund balance, end of year	\$19,892,148	\$19,847,784	\$2,935,647		(\$16,912,137)	\$2,233,432	\$21,244,490

This schedule does not include accruals and other adjustments compliant with Generally Accepted Accounting Principals. Consequently, the fund balance may be overstated or understated.

09-Jul-12
12:47 PM
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DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJMTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
1310	CIRCUIT COURT	\$306,246	\$264,250	\$0	\$264,250	\$182,486	69.06%	\$81,764
1360	DISTRICT COURT	\$3,267,799	\$3,377,000	\$0	\$3,377,000	\$1,634,798	48.41%	\$1,742,202
1361	DISTRICT COURT SCAO DRUG CT GRT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1370	DRUG COURT	\$69,421	\$0	\$25,500	\$25,500	\$23,588	92.50%	\$1,912
1371	SCAO ADULT DRUG COURT GRANT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1373	STATE JUSTICE INSTITUE	\$21,918	\$0	\$4,382	\$4,382	\$1,500	34.23%	\$2,882
1375	SJI TECHNICAL ASSISTANCE	\$48,495	\$0	\$1,505	\$1,505	\$665	44.19%	\$840
1380	CC-STRATEGIC PLAN INITIATIVE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1480	PROBATE COURT	\$63,245	\$62,100	\$225	\$62,325	\$32,354	51.91%	\$29,971
1490	FAMILY COURT-JUVENILE SERVICES	\$188,322	\$162,948	\$24,110	\$187,058	\$75,323	40.27%	\$111,735
1492	JUVENILE ACCOUNT. INCENT.	\$10,125	\$0	\$12,262	\$12,262	\$2,263	18.45%	\$9,999
1660	FAMILY COUNSELING SERVICE	\$29,055	\$25,000	\$0	\$25,000	\$11,375	45.50%	\$13,625
1910	ELECTIONS	\$23,990	\$19,000	\$0	\$19,000	(\$5,173)	-27.23%	\$24,173
1920	CANVASSING BOARD	\$0	\$2,300	\$0	\$2,300	\$0	0.00%	\$2,300
2010	FISCAL SERVICES	\$4,282,458	\$5,941,484	\$62,145	\$6,003,629	\$2,825,413	47.06%	\$3,178,216
2150	COUNTY CLERK	\$550,805	\$542,745	\$0	\$542,745	\$290,281	53.48%	\$252,464
2240	ECONOMIC VITALITY INCENTIVE PGM	\$0	\$0	\$14,804	\$14,804	\$0	0.00%	\$14,804
2250	EQUALIZATION	\$1,994	\$149,788	(\$149,188)	\$600	\$318	53.02%	\$282
2251	GRAND HAVEN ASSESSING	\$51,471	\$0	\$163,463	\$163,463	\$79,503	48.64%	\$83,960
2290	PROSECUTING ATTORNEY	\$171,541	\$174,286	\$0	\$174,286	\$60,639	34.79%	\$113,647
2330	ADMINISTRATIVE SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2360	REGISTER OF DEEDS	\$1,641,543	\$1,639,578	\$0	\$1,639,578	\$922,067	56.24%	\$717,511
2430	PROPERTY DES/MAPPING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2450	SURVEY & REMONUMENTATION	\$82,542	\$97,045	\$0	\$97,045	(\$16,409)	-16.91%	\$113,454
2530	COUNTY TREASURER	\$41,968,871	\$38,987,027	\$0	\$38,987,027	\$1,489,891	3.82%	\$37,497,136
2570	COOPERATIVE EXTENSION	\$21,253	\$21,538	\$680	\$22,218	\$9,356	42.11%	\$12,862
2590	GEOGRAPHIC INFORM. SYSTEM	\$88,428	\$95,000	\$0	\$95,000	\$75,966	79.96%	\$19,034
2651	B/G HUD. HUMAN SERVICE	\$59,242	\$65,224	\$0	\$65,224	\$29,738	45.59%	\$35,486
2652	B/G HOLLAND HUMAN SERVICE	\$196,361	\$217,526	\$0	\$217,526	\$96,385	44.31%	\$121,141
2653	B/G FULTON STREET	\$64,964	\$75,698	\$700	\$76,398	\$31,414	41.12%	\$44,984
2654	B/G GRAND HAVEN	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2655	B/G HOLLAND HEALTH FACILITY	\$160,285	\$195,966	\$0	\$195,966	\$83,442	42.58%	\$112,524
2658	B/G GH HEALTH FACILITY	\$137,619	\$148,684	\$0	\$148,684	\$70,061	47.12%	\$78,623
2659	B/G COMM. MH FACILITY	\$224,620	\$257,494	\$0	\$257,494	\$114,107	44.31%	\$143,387
2660	B/G COOPERSVILLE HUMAN SERVICE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
2665	B/G JUVENILE SERV COMPLEX	\$1,444,303	\$1,682,989	\$0	\$1,682,989	\$673,914	40.04%	\$1,009,075
2667	B/G ADMIN. ANNEX	\$337,584	\$343,461	\$0	\$343,461	\$166,990	48.62%	\$176,471
2668	B/G FIA	\$223,536	\$259,505	\$0	\$259,505	\$112,193	43.23%	\$147,312
2750	DRAIN COMMISSION	\$57,621	\$35,000	\$0	\$35,000	\$30,113	86.04%	\$4,887
3020	SHERIFF	\$238,667	\$243,700	\$6,350	\$250,050	\$117,493	46.99%	\$132,557
3100	WEMET OPERATIONS	\$7,786	\$1,500	\$0	\$1,500	(\$165)	-11.00%	\$1,665
3113	C.O.P.S. HOLLAND/ W OTTAWA	\$46,067	\$0	\$0	\$0	\$0	N/A	\$0
3119	CITY OF COOPERSVILLE	\$363,027	\$0	\$0	\$0	\$0	N/A	\$0
3120	CITY OF HUDSONVILLE	\$450,742	\$0	\$0	\$0	\$0	N/A	\$0
3170	BLENDON/HOLL/ROBINSON/ZEELAND	\$31,338	\$0	\$0	\$0	\$0	N/A	\$0
3200	SHERIFF TRAINING	\$15,824	\$20,500	\$0	\$20,500	\$12,216	59.59%	\$8,284
3250	CENTRAL DISPATCH	\$4,219,691	\$4,130,926	\$0	\$4,130,926	\$4,120,891	99.76%	\$10,035
3310	MARINE SAFETY	\$152,526	\$130,000	\$0	\$130,000	\$130,278	100.21%	(\$278)
3510	JAIL	\$688,181	\$778,619	\$0	\$778,619	\$280,977	36.09%	\$497,642
4260	EMERGENCY SERVICES	\$40,284	\$41,000	\$0	\$41,000	(\$8,843)	-21.57%	\$49,843
4261	SHSGP - EXERCISE GRANT	\$195,398	\$0	\$0	\$0	\$0	N/A	\$0
4262	SOLUTION AREA PLANNER GRANT	\$35,757	\$0	\$46,670	\$46,670	\$16,230	34.78%	\$30,440
4263	HAZ-MAT RESPONSE TEAM	\$32,121	\$44,981	\$5,000	\$49,981	\$2,850	5.70%	\$47,131
4265	HOMELAND SECURITY EQUIPMT GRAN	\$24,609	\$72,715	\$0	\$72,715	\$0	0.00%	\$72,715
6039	JAIL HEALTH SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6300	SUBSTANCE ABUSE	\$1,020,280	\$1,167,623	\$0	\$1,167,623	\$582,573	49.89%	\$585,050
6480	MEDICAL EXAMINERS	\$34,032	\$32,275	\$0	\$32,275	\$16,590	51.40%	\$15,685
6890	VETERANS AFFAIRS	\$0	\$3,000	\$0	\$3,000	\$0	0.00%	\$3,000
7210	PLANNING AND TRANSPORTATION	\$0	\$0	\$100,034	\$100,034	\$23,846	23.84%	\$76,189
7211	PLANNER - GRANTS	\$20,595	\$0	\$0	\$0	\$1,700	N/A	(\$1,700)
9300	TRANSFERS IN CONTROL	\$428,585	\$1,125,000	\$0	\$1,125,000	\$0	0.00%	\$1,125,000
TOTAL REVENUES		\$63,841,166	\$62,634,475	\$318,642	\$62,953,117	\$14,401,197	22.88%	\$48,551,920

DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJMTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
1010	COMMISSIONERS	\$420,589	\$464,543	\$21,134	\$485,677	\$246,556	50.77%	\$239,121
1290	REAPPORTIONMENT/TAX ALLOC.	\$3,773	\$1,477	\$0	\$1,477	\$794	53.76%	\$683
	TOTAL LEGISLATIVE	\$424,362	\$466,020	\$21,134	\$487,154	\$247,350	50.77%	\$239,804
1310	CIRCUIT COURT	\$2,479,633	\$3,110,148	\$0	\$3,110,148	\$1,498,892	48.19%	\$1,611,256
1360	DISTRICT COURT	\$5,844,543	\$6,052,425	\$0	\$6,052,425	\$2,871,240	47.44%	\$3,181,185
1370	DRUG TREATMT CRT PLAN GRANT	\$44,809	\$0	\$86,461	\$86,461	\$32,132	37.16%	\$54,329
1373	STATE JUSTICE INSTITUTE	\$23,779	\$0	\$4,720	\$4,720	\$3,863	81.84%	\$857
1375	SJI TECHNICAL ASSISTANCE	\$49,751	\$0	\$5,248	\$5,248	\$4,620	88.03%	\$628
1380	CC - STRATEGIC PLAN INITIATIVE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
1480	PROBATE COURT	\$784,704	\$778,097	\$225	\$778,322	\$352,912	45.34%	\$425,410
1490	FAMILY COURT-JUVENILE SERVICES	\$850,405	\$847,727	\$24,110	\$871,837	\$407,944	46.79%	\$463,893
1492	JUVENILE ACCOUNT. INCENT.	\$11,250	\$0	\$13,625	\$13,625	\$2,514	18.45%	\$11,111
1520	ADULT PROBATION	\$125,704	\$217,976	\$0	\$217,976	\$105,951	48.61%	\$112,025
1660	FAMILY COUNSELING SERVICE	\$17,573	\$18,000	(\$3,200)	\$14,800	\$6,090	41.15%	\$8,710
1670	JURY BOARD	\$2,284	\$4,910	\$0	\$4,910	\$2,890	58.86%	\$2,020
	TOTAL JUDICIAL	\$10,234,435	\$11,029,283	\$131,189	\$11,160,472	\$5,289,048	47.39%	\$5,871,424
1910	ELECTIONS	\$81,384	\$234,957	\$0	\$234,957	\$53,170	22.63%	\$181,787
1920	CANVASSING BOARD	\$0	\$7,000	\$0	\$7,000	\$0	0.00%	\$7,000
2010	FISCAL SERVICES	\$1,153,577	\$1,277,508	(\$15,989)	\$1,261,519	\$541,960	42.96%	\$719,559
2100	CORPORATE COUNSEL	\$221,501	\$223,430	\$0	\$223,430	\$106,892	47.84%	\$116,538
2150	COUNTY CLERK	\$1,577,255	\$1,612,334	\$30,817	\$1,643,151	\$741,070	45.10%	\$902,081
2230	ADMINISTRATOR	\$384,338	\$402,290	\$115,308	\$517,598	\$209,168	40.41%	\$308,430
2240	ECONOMIC VITALITY INCENTIVE PGM	\$0	\$0	\$14,804	\$14,804	\$0	0.00%	\$14,804
2250	EQUALIZATION	\$986,829	\$1,121,639	(\$95,129)	\$1,026,510	\$446,192	43.47%	\$580,318
2251	GRAND HAVEN ASSESSING	\$46,701	\$0	\$110,154	\$110,154	\$74,706	67.82%	\$35,448
2260	HUMAN RESOURCES	\$500,954	\$499,431	\$39,887	\$539,318	\$261,724	48.53%	\$277,594
2290	PROSECUTING ATTORNEY	\$3,198,542	\$3,434,594	\$9,654	\$3,444,248	\$1,628,260	47.27%	\$1,815,988
2360	REGISTER OF DEEDS	\$615,671	\$631,093	\$11,521	\$642,614	\$287,399	44.72%	\$355,215
2450	SURVEY & REMONUMENTATION	\$96,569	\$97,045	\$0	\$97,045	\$4,233	4.36%	\$92,812
2470	PLAT BOARD	\$820	\$1,138	\$0	\$1,138	\$514	45.17%	\$624
2530	COUNTY TREASURER	\$819,802	\$768,363	\$15,462	\$783,825	\$336,811	42.97%	\$447,014
2570	COOPERATIVE EXTENSION	\$348,532	\$351,424	\$680	\$352,104	\$168,335	47.81%	\$183,769
2590	GEOGRAPHIC INFORMATION SYSTEMS	\$460,174	\$473,403	\$0	\$473,403	\$218,984	46.26%	\$254,419
2610	BUILDING AUTHORITY-ADMIN.	\$120	\$250	\$0	\$250	\$134	53.60%	\$116
2651	B/G HUD. HUMAN SERVICE	\$158,988	\$175,076	\$0	\$175,076	\$78,198	44.67%	\$96,878
2652	B/G HOLLAND HUMAN SERVICE	\$175,716	\$193,382	\$0	\$193,382	\$84,313	43.60%	\$109,069
2653	B/G FULTON STREET	\$58,417	\$67,358	\$700	\$68,058	\$27,245	40.03%	\$40,813
2654	B/G GRAND HAVEN	\$591,702	\$611,836	\$0	\$611,836	\$233,890	38.23%	\$377,946
2655	B/G HOLLAND HEALTH FACILITY	\$163,918	\$192,408	\$0	\$192,408	\$82,935	43.10%	\$109,473
2656	B/G HOLLAND DIST CT	\$184,993	\$209,783	\$0	\$209,783	\$80,775	38.50%	\$129,008
2658	B/G GH HEALTH FACILITY	\$64,747	\$134,716	\$0	\$134,716	\$33,077	24.55%	\$101,639
2659	B/G COMM. MH FACILITY	\$174,494	\$288,074	\$0	\$288,074	\$86,897	30.16%	\$201,177
2660	B/G COOPERSVILLE	\$10,367	\$0	\$0	\$0	\$0	N/A	\$0
2661	B/G EMERG SERV	\$806	\$2,500	\$0	\$2,500	\$311	12.44%	\$2,189
2665	B/G JUVENILE SERV COMPLEX	\$909,121	\$1,065,377	\$0	\$1,065,377	\$365,112	34.27%	\$700,265
2667	B/G ADMIN. ANNEX	\$617,166	\$716,083	\$0	\$716,083	\$268,764	37.53%	\$447,319
2668	B/G FIA	\$265,629	\$297,596	\$0	\$297,596	\$128,662	43.23%	\$168,934
2669	B/G CITY OF HOLLAND	\$0	\$0	\$0	\$0	\$1,992	N/A	(\$1,992)
2750	DRAIN COMMISSION	\$631,811	\$642,894	\$11,521	\$654,415	\$303,431	46.37%	\$350,984
2800	SOIL & WATER CONSERV	\$20,766	\$20,000	\$0	\$20,000	\$0	0.00%	\$20,000
	TOTAL GENERAL GOVERNMENT	\$14,521,410	\$15,752,982	\$249,390	\$16,002,372	\$6,855,154	42.84%	\$9,147,218
3020	SHERIFF	\$8,102,539	\$8,474,344	\$0	\$8,474,344	\$3,855,659	45.50%	\$4,618,685
3100	WEMET OPERATIONS	\$595,754	\$649,530	\$0	\$649,530	\$322,453	49.64%	\$327,077
3113	C.O.P.S. HOLLAND/ W OTTAWA	\$68,756	\$0	\$0	\$0	\$0	N/A	\$0
3119	CITY OF COOPERSVILLE	\$363,027	\$0	\$0	\$0	\$772	N/A	(\$772)
3120	CITY OF HUDSONVILLE	\$450,742	\$0	\$0	\$0	\$355	N/A	(\$355)
3170	BLENDON/HOLL/ROBINSON/ZEELAND	\$64,635	\$0	\$0	\$0	\$564	N/A	(\$564)
3200	SHERIFF TRAINING	\$15,329	\$20,500	\$0	\$20,500	\$16,443	80.21%	\$4,057
3250	CENTRAL DISPATCH	\$4,219,747	\$4,132,626	\$0	\$4,132,626	\$4,126,612	99.85%	\$6,014
3310	MARINE SAFETY	\$207,342	\$204,780	\$0	\$204,780	\$98,253	47.98%	\$106,527
3510	JAIL	\$8,715,438	\$8,774,791	\$4,343	\$8,779,134	\$4,097,865	46.68%	\$4,681,269
3540	LOCAL CORR ACADEMY GRANT	\$635	\$0	\$0	\$0	\$0	N/A	\$0
4260	EMERGENCY SERVICES	\$266,200	\$343,189	\$0	\$343,189	\$154,670	45.07%	\$188,519
4261	HLS EQUIPMENT GRANT	\$195,398	\$0	\$0	\$0	\$0	N/A	\$0
4262	SOLUTION AREA PLANNER GRANT	\$37,514	\$0	\$46,670	\$46,670	\$41,849	89.67%	\$4,821
4263	HAZ-MAT RESPONSE TEAM	\$56,030	\$89,961	\$0	\$89,961	\$19,339	21.50%	\$70,622
4265	HOMELAND SECURITY EQUIPMENT GR	\$23,622	\$72,715	\$0	\$72,715	\$2,707	3.72%	\$70,008
4300	ANIMAL CONTROL	\$381,979	\$372,817	\$0	\$372,817	\$147,163	39.47%	\$225,654

DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJMTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
	TOTAL PUBLIC SAFETY	\$23,764,687	\$23,135,253	\$51,013	\$23,186,266	\$12,884,704	55.57%	\$10,301,562
4450	DRAIN ASSESSMENTS	\$245,670	\$747,800	\$0	\$747,800	\$76,656	10.25%	\$671,144
	TOTAL PUBLIC WORKS	\$245,670	\$747,800	\$0	\$747,800	\$76,656	10.25%	\$671,144
6039	JAIL HEALTH SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6300	SUBSTANCE ABUSE	\$309,252	\$515,812	\$0	\$515,812	\$150,016	29.08%	\$365,796
6480	MEDICAL EXAMINERS	\$284,754	\$261,066	\$0	\$261,066	\$120,491	46.15%	\$140,575
6810	VETERANS BURIAL	\$68,913	\$0	\$0	\$0	\$0	N/A	\$0
6890	SOILDERS & SAILORS RELIEF	\$54,383	\$131,558	\$0	\$131,558	\$36,294	27.59%	\$95,264
	TOTAL HEALTH AND WELFARE	\$717,302	\$908,436	\$0	\$908,436	\$306,801	33.77%	\$601,635
7210	PLANNING AND TRANSPORTATION	\$0	\$0	\$110,806	\$110,806	\$27,846	25.13%	\$82,960
7211	PLANNER - GRANTS	\$618,452	\$747,584	\$17,728	\$765,312	\$299,027	39.07%	\$466,285
7212	ROAD SALT MANAGEMENT PLAN	\$0	\$5,953	\$0	\$5,953	\$0	0.00%	\$5,953
	TOTAL COMMUNITY & ECON DEV	\$618,452	\$753,537	\$128,534	\$882,071	\$326,873	37.06%	\$555,198
8650	INSURANCE	\$176,388	\$133,020	\$0	\$133,020	\$73,810	55.49%	\$59,210
8900	CONTINGENCY	\$0	\$470,454	(\$166,045)	\$304,409	\$0	0.00%	\$304,409
9010	EQUIPMENT POOL	\$0	\$20,000	(\$2,224)	\$17,776	\$0	0.00%	\$17,776
	TOTAL OTHER	\$176,388	\$623,474	(\$168,269)	\$455,205	\$73,810	16.21%	\$381,395
9650	OPERATING TRANS OUT-INTERNAL	\$9,873,474	\$10,570,032	(\$35,181)	\$10,534,851	\$6,649,647	63.12%	\$3,885,204
	TOTAL EXPENDITURES	\$60,576,180	\$63,986,817	\$377,810	\$64,364,627	\$32,710,043	50.82%	\$31,654,584
	TOTAL REVENUES	\$63,841,166	\$62,634,475	\$318,642	\$62,953,117	\$14,401,197	22.88%	\$48,551,920
	FUND BALANCE <USE>	\$3,264,986	(\$1,352,342)	(\$59,168)	(\$1,411,510)	(\$18,308,846)		\$16,897,336

DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJUSTMENTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6010	AGENCY SUPPORT	\$4,184,034	\$5,051,330	(\$9,448)	\$5,041,882	\$3,458,432	68.59%	\$1,583,450
6011	PUBLIC HLTH PREPAREDNESS	\$171,200	\$147,795	\$0	\$147,795	\$110,844	75.00%	\$36,951
6012	FISCAL SERVICES/ IT	\$168	\$0	\$0	\$0	\$0	N/A	\$0
6013	PHP - SURVEILLANCE	\$7,700	\$11,790	\$3,666	\$15,456	\$8,666	56.07%	\$6,790
6016	PHP - SURVEILLANCE	\$45,057	\$0	\$0	\$0	\$0	N/A	\$0
6017	PANDEMIC INFLUENZA	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6020	ENVIRONMENTAL HLTH FIELD SER	\$489,041	\$516,435	(\$2,000)	\$514,435	\$411,877	80.06%	\$102,558
6021	ENVIRONMENTAL FOOD SERVICE	\$353,554	\$351,171	\$0	\$351,171	\$377,189	107.41%	(\$26,018)
6022	BEACH GRANT	\$55,294	\$73,044	\$28,662	\$101,706	\$35,632	35.03%	\$66,074
6031	HEARING/ VISION	\$94,378	\$27,010	\$14,007	\$41,017	\$45,612	111.20%	(\$4,595)
6032	SAFE ROUTES TO SCHOOL	\$4,875	\$0	\$20,860	\$20,860	\$13,691	65.63%	\$7,169
6033	COMMUNITY HEALTH PROMOTION	\$75,105	\$0	\$35,000	\$35,000	\$21,498	61.42%	\$13,502
6034	TOBACCO REDUCTION	\$25,000	\$0	\$0	\$0	\$0	N/A	\$0
6041	CLINIC CLERICAL	\$42,742	\$42,000	\$0	\$42,000	\$18,537	44.14%	\$23,463
6042	FAMILY PLANNING	\$731,689	\$498,397	(\$16,399)	\$481,998	\$310,195	64.36%	\$171,803
6043	DENTAL GRANT	\$64,013	\$52,718	\$300	\$53,018	\$47,735	90.04%	\$5,283
6044	IMMUNIZATION CLINIC	\$1,766,126	\$1,150,236	\$32,329	\$1,182,565	\$894,320	75.63%	\$288,245
6045	HEALTHY CHILDREN'S CONTRACT	\$257,091	\$186,855	\$0	\$186,855	\$133,697	71.55%	\$53,158
6046	LCC -CHOOSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6047	EPSDT SCREENING-WELL CHILD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/ AWARE	\$31,639	\$25,965	\$67,187	\$93,152	\$55,272	59.34%	\$37,880
6049	SUBSTANCE ABUSE PREVENTION	\$60,841	\$58,333	(\$58,333)	\$0	\$60	N/A	(\$60)
6050	CHILDRN'S SPECIAL HEALTH	\$314,215	\$292,094	\$5,000	\$297,094	\$162,845	54.81%	\$134,249
6051	SNAP ED	\$0	\$0	\$16,759	\$16,759	\$2,472	14.75%	\$14,287
6052	EARLY ON	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6053	MATERNAL/INFANT SUPPT SERV	\$760,324	\$413,853	\$20,560	\$434,413	\$355,513	81.84%	\$78,900
6054	FARMER'S MARKET GRANT	\$0	\$0	\$25,997	\$25,997	\$5,428	20.88%	\$20,569
6055	AIDS/STD	\$20,561	\$16,720	\$3,556	\$20,276	\$15,794	77.90%	\$4,482
6058	PNC ENROLL/COORDINATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6059	COMMUNICABLE DISEASE	\$2,468	\$15,095	\$5,780	\$20,875	\$14,866	71.22%	\$6,009
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$1,315	\$2,185	(\$777)	\$1,408	\$1,408	100.03%	(\$0)
6310	HEALTH EDUCATION	\$39,051	\$37,133	\$1,000	\$38,133	\$30,637	80.34%	\$7,496
6311	WELLNESS PROGRAM	\$1,219	\$0	\$5,500	\$5,500	\$5,500	100.00%	\$0
TOTAL REVENUE		\$9,598,699	\$8,970,159	\$199,206	\$9,169,365	\$6,537,722	71.30%	\$2,631,643

DEPT	DEPARTMENT NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJUSTMENTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6010	AGENCY SUPPORT	\$1,916,210	\$1,077,229	\$29,173	\$1,106,402	\$785,136	70.96%	\$321,266
6011	PUBLIC HEALTH PREPAREDNESS	\$102,482	\$101,065	\$0	\$101,065	\$72,576	71.81%	\$28,489
6012	ACCOUNTING/ MIS	\$861,125	\$880,546	\$11,189	\$891,735	\$649,926	72.88%	\$241,809
6013	PHP - SURVIELLANCE	\$14,787	\$11,790	\$3,666	\$15,456	\$3,580	23.16%	\$11,876
6014	PHP - COMMUNICATION & IT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6015	PHP - RISK COMMUNICATION	\$18,271	\$20,170	\$0	\$20,170	\$416	2.06%	\$19,754
6016	PHP - EDUCATION & TRAINING	\$44,964	\$0	\$0	\$0	\$0	N/A	\$0
6017	PANDEMIC INFLUENZA	\$66	\$0	\$0	\$0	\$0	N/A	\$0
6020	ENVIRONMENTAL HLTH FIELD SERV	\$595,722	\$628,528	\$1,449	\$629,977	\$452,305	71.80%	\$177,672
6021	ENVIRONMENTAL FOOD SERVICE	\$593,509	\$592,650	\$2,204	\$594,854	\$417,313	70.15%	\$177,541
6022	BEACH GRANT	\$41,425	\$70,000	\$28,662	\$98,662	\$59,057	59.86%	\$39,605
6030	DENTAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6031	VISION	\$292,088	\$300,857	\$11,820	\$312,677	\$230,291	73.65%	\$82,386
6032	HEARING	\$4,173	\$0	\$20,861	\$20,861	\$12,893	61.80%	\$7,968
6033	COMMUNITY HEALTH PROMOTION	\$71,899	\$0	\$35,028	\$35,028	\$25,330	72.31%	\$9,698
6034	TOBACCO REDUCTION	\$18,888	\$0	\$0	\$0	\$0	N/A	\$0
6035	EPIDEMIOLOGY	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6039	JAIL HEALTH SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6040	SCOLIOSIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6041	NURSING SUPERVISION	\$578,175	\$614,378	\$2,375	\$616,753	\$425,379	68.97%	\$191,374
6042	FAMILY PLANNING	\$713,242	\$772,913	\$3,330	\$776,243	\$523,024	67.38%	\$253,219
6043	DENTAL GRANT	\$52,580	\$46,969	\$300	\$47,269	\$33,979	71.88%	\$13,290
6044	IMMUNIZATION CLINIC	\$1,266,656	\$1,303,762	\$2,483	\$1,306,245	\$790,085	60.49%	\$516,160
6045	HEALTH CHILDREN'S CONTRACT	\$358,155	\$377,475	\$1	\$377,476	\$259,430	68.73%	\$118,046
6046	LCC - CHOOSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6047	EPSDT SCREENING - WELL CHILD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6048	TOBACCO COMMUNITY/AWARENESS	\$30,542	\$26,083	\$67,219	\$93,302	\$57,419	61.54%	\$35,883
6049	SUBSTANCE ABUSE PREVENTION	\$60,542	\$58,243	(\$58,243)	\$0	\$0	N/A	\$0
6050	CHILDRENS SPECIAL HEALTH CARE	\$384,423	\$386,756	(\$1,001)	\$385,755	\$257,475	66.75%	\$128,280
6051	SNAP ED	\$0	\$0	\$16,759	\$16,759	\$7,039	42.00%	\$9,720
6052	EARLY ON	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6053	MATERNAL/INFANT SUPPORT	\$732,386	\$757,570	\$3,592	\$761,162	\$509,296	66.91%	\$251,866
6054	FARMER'S MARKET GRANT	\$0	\$0	\$26,279	\$26,279	\$14,433	54.92%	\$11,846
6055	AIDS/STD	\$264,261	\$299,508	\$102	\$299,610	\$186,247	62.16%	\$113,363
6058	PNC-ENROLL/COORDINATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6059	COMMUNICABLE DISEASE	\$274,182	\$334,033	(\$7,872)	\$326,161	\$201,457	61.77%	\$124,704
6060	PRENATAL EDUCATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6061	RESTRICTED DONATIONS	\$1,314	\$2,185	(\$777)	\$1,408	\$683	48.51%	\$725
6310	HEALTH EDUCATION	\$142,666	\$141,060	\$1,012	\$142,072	\$99,601	70.11%	\$42,471
6311	WELLNESS PROGRAM	\$163,964	\$166,389	\$4,566	\$170,955	\$120,800	70.66%	\$50,155
	TOTAL EXPENDITURES	\$9,598,699	\$8,970,159	\$204,177	\$9,174,336	\$6,195,169	67.53%	\$2,979,167
	TOTAL REVENUES	\$9,598,699	\$8,970,159	\$199,206	\$9,169,365	\$6,537,722	71.30%	\$2,631,643
	FUND BALANCE <USE>	\$0	\$0	(\$4,971)	(\$4,971)	\$342,553		(\$347,524)

DEPT	SUB-DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJUSTMENTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6491	0363	MT. PLEASANT CENTER	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1240	DD CLINICAL SUPPORT	\$932,970	\$1,291,477	\$0	\$1,291,477	\$509,425	39.45%	\$782,052
6491	1245	DD OBRA SCREENING	\$85,087	\$123,292	\$0	\$123,292	\$114,251	92.67%	\$9,041
6491	1347	DD WORK ACTIVITIES	\$2,738,332	\$2,553,605	\$0	\$2,553,605	\$1,427,730	55.91%	\$1,125,875
6491	1349	DD SUPPORTED EMPLOYMENT	\$1,590,371	\$1,562,075	\$0	\$1,562,075	\$1,157,412	74.09%	\$404,663
6491	1357	DD COMMUN. BASED EXPERIEN	\$2,362,188	\$2,259,622	\$11,549	\$2,271,171	\$1,234,249	54.34%	\$1,036,922
6491	1358	DD KANDU SUPP EMPLOYMENT	\$19,432	\$21,346	\$0	\$21,346	\$15,507	72.65%	\$5,839
6491	1440	DD RESPITE CARE	\$327,154	\$303,910	\$0	\$303,910	\$143,698	47.28%	\$160,212
6491	1441	DD RES FOSTER CARE-CHILD	\$31,278	\$5,773	\$0	\$5,773	\$8,331	144.31%	(\$2,558)
6491	1442	DD CHILDREN'S WAIVER	\$1,216,477	\$854,399	\$0	\$854,399	\$409,867	47.97%	\$444,532
6491	1443	DD RES.SERV. - S.I.L.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1451	DD RES. SERV-FELCH AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1452	DD RES. SERV-PIERCE AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1453	DD RES. SERV-WAVERLY AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1454	DD RES. SERV-40TH ST CLF	\$1,114,769	\$1,112,589	\$0	\$1,112,589	\$1,054,152	94.75%	\$58,437
6491	1455	DD RES. SERV-OTHER RESIDENT	\$665,011	\$974,168	\$0	\$974,168	\$0	0.00%	\$974,168
6491	1456	DD RES. SERV. LEGION CT. AIS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1457	DD RES. SERV-SETTLERS ROAD	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1459	DD RES. SERV-MAGNOLIA DRIV	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1460	DD WAIVER RESIDENTIAL	\$9,237,744	\$9,705,961	\$0	\$9,705,961	\$5,262,289	54.22%	\$4,443,672
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$1,020	\$998	\$0	\$998	\$505	50.60%	\$493
6491	5401	GROUP HOME TRAINING	\$200,097	\$177,146	\$0	\$177,146	\$3,220	1.82%	\$173,926
6491	5510	DD CLIENT SVC MANAGEMENT	\$1,325,983	\$1,646,841	\$0	\$1,646,841	\$1,463,580	88.87%	\$183,261
6491	5514	RES. CLIENT SERV MGT-CLF	\$39,141	\$0	\$0	\$0	\$0	N/A	\$0
6491	5522	CHILD CASE MANAGEMENT	\$410,934	\$262,251	\$0	\$262,251	\$263,228	100.37%	(\$977)
6492	5511	CHILD CASE MANAGEMENT	\$83,315	\$96,996	\$0	\$96,996	\$46,230	47.66%	\$50,766
6492	5540	NURSING HOME REVIEW	\$12,774	\$17,585	\$0	\$17,585	\$5,600	31.85%	\$11,985
6492	5541	HUD LEASING ASSISTANCE GRA	\$212,183	\$218,943	\$0	\$218,943	\$100,183	45.76%	\$118,760
6492	5610	HUD GRANT 4	\$9,201	\$15,787	\$0	\$15,787	\$7,518	47.62%	\$8,269
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$27,328	\$5,918	\$0	\$5,918	\$0	0.00%	\$5,918
6493	3240	MI ADULT EMERGENCY SERVIC	\$751,989	\$795,523	\$0	\$795,523	\$434,824	54.66%	\$360,699
6493	3241	MI ADULT ACCESS CENTER	\$150,549	\$145,328	\$6,400	\$151,728	\$94,860	62.52%	\$56,868
6493	3242	MEDICATION CLINIC	\$35,585	\$50,000	(\$8,520)	\$41,480	\$25,251	60.88%	\$16,229
6493	3243	MI ADULT OUTPATIENT	\$133,779	\$151,503	\$0	\$151,503	\$260	0.17%	\$151,243
6493	3244	MI ADULT GRAND HAVEN - MDT	\$1,316,787	\$1,233,729	\$0	\$1,233,729	\$651,104	52.78%	\$582,625
6493	3245	MI ADLT OUTPT COMM SUPPOR	(\$704)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3246	MI ADLT OLDER ADULTS	\$487,914	\$228,427	\$0	\$228,427	\$308,700	135.14%	(\$80,273)
6493	3247	MI ADLT VOC.REHABILITATION	\$94,546	\$103,974	\$0	\$103,974	\$0	0.00%	\$103,974
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTV COMM TREATMT-SOU	\$976,730	\$948,208	\$0	\$948,208	\$441,064	46.52%	\$507,144
6493	3252	ASSERTV COMM TREATMT-NOR	\$12,580	\$16,540	\$0	\$16,540	\$4,520	27.33%	\$12,020
6493	3253	OUTPATIENT CLINIC-MI ADULT	\$0	\$0	\$0	\$0	\$97,958	N/A	(\$97,958)
6493	3254	MI ADULT-MDT HOLLAND	\$2,097,314	\$1,895,116	\$0	\$1,895,116	\$1,211,865	63.95%	\$683,251
6493	3256	MDT MI/DD	\$202,783	\$770,333	\$63,890	\$834,223	\$347,192	41.62%	\$487,031
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$530,583	\$593,935	\$0	\$593,935	\$343,144	57.77%	\$250,791
6493	3346	MI PEER OPERATED SERVICES	\$70,098	\$76,862	\$0	\$76,862	\$0	0.00%	\$76,862
6493	3348	MI KANDU SUPPORTED EMPLOY	\$183,243	\$185,762	\$0	\$185,762	\$69,767	37.56%	\$115,995
6493	3349	MI ADULT SUPPORTED EMPLOY	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3451	MI HOSPITALS	\$185,732	\$223,601	\$0	\$223,601	\$120,088	53.71%	\$103,513
6493	3452	MI ROBERT BROWN CENTER	(\$0)	\$0	\$0	\$0	\$0	N/A	\$0
6493	3453	OTHER CRISIS RESIDENTIAL	\$700,031	\$715,730	\$0	\$715,730	\$332,713	46.49%	\$383,017
6493	3456	OTHER HOSPITALS-MI ADULT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3457	HACKELY HOSPITAL	\$1,096,473	\$1,041,483	\$0	\$1,041,483	\$523,632	50.28%	\$517,851
6493	3459	ADULT ALTERNATIVE RESIDENT	\$1,111,314	\$1,567,243	\$0	\$1,567,243	\$536,185	34.21%	\$1,031,058
6493	5515	COMM SUPPORT CASE MGT	\$587	\$0	\$0	\$0	\$0	N/A	\$0
6493	5516	CASE MGMT - OLDER ADULTS	\$82,852	\$0	\$0	\$0	\$0	N/A	\$0
6494	4243	MI CHILD OUTPATIENT	\$123,536	\$159,738	\$0	\$159,738	\$82,437	51.61%	\$77,301
6494	4244	HOME BASED SERVICES	\$342,042	\$382,187	\$10,000	\$392,187	\$190,599	48.60%	\$201,588
6494	4245	EL CENTRO	\$628,705	\$819,079	\$43,214	\$862,293	\$432,221	50.12%	\$430,072
6494	4247	EMOTIONAL IMPAIRED	\$670	\$481	\$0	\$481	\$590	122.76%	(\$109)
6494	4450	MI CRISIS RESIDENTIAL	\$45,301	\$26,697	\$0	\$26,697	\$9,297	34.82%	\$17,400
6494	4451	MI CHILD RESPITE SERVICES	\$136,671	\$113,597	\$0	\$113,597	\$68,036	59.89%	\$45,561
6494	4472	LOCAL INPATIENT	\$244,971	\$212,354	\$0	\$212,354	\$79,012	37.21%	\$133,342
6494	5800	PREVENTION-INDIRECT	\$288	\$0	\$0	\$0	\$0	N/A	\$0
6494	5801	PREVENTION-DIRECT	\$20,960	\$0	\$0	\$0	\$0	N/A	\$0
6495	5020	MH ADMINISTRATION	\$1,264,386	\$624,122	\$98,204	\$722,326	\$1,001	0.14%	\$721,325
6495	5022	QUALITY IMPROVEMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5023	RECIPIENT RIGHTS	\$0	\$0	\$43,000	\$43,000	\$16,399	38.14%	\$26,601

DEPT	SUB-DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJUSTMENTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6495	5024	OFFICE-COMM RELATIONS	\$100	\$150	\$42,806	\$42,956	\$0	0.00%	\$42,956
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$145	N/A	(\$145)
6495	5026	FINANCE	\$221	\$24	\$0	\$24	\$710	2960.38%	(\$686)
6495	5027	ALLOCATED COSTS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5028	DIVISION DIRECTORS	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5029	MCO ADMINISTRATION	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5030	MEDICAL RECORDS	\$4,027	\$3,948	\$0	\$3,948	\$2,237	56.67%	\$1,711
TOTAL REVENUES			\$35,675,429	\$36,296,356	\$310,543	\$36,606,899	\$19,652,787	53.69%	\$16,954,112

DEPT	SUB-DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJUSTMENTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6491	0363	MT. PLEASANT CENTER	(\$3,575)	\$0	\$0	\$0	\$0	N/A	\$0
6491	1240	DD CLINICAL SUPPORT	\$716,442	\$975,213	\$7,657	\$982,870	\$715,841	72.83%	\$267,029
6491	1242	DD CLINICAL MANAGEMENT	\$0	\$251,892	\$6,885	\$258,777	\$153,573	59.35%	\$105,204
6491	1245	DD OBRA SCREENING	\$80,608	\$115,794	\$35,284	\$151,078	\$115,602	76.52%	\$35,476
6491	1347	DD WORK ACTIVITIES	\$2,553,449	\$2,359,290	\$0	\$2,359,290	\$1,784,059	75.62%	\$575,231
6491	1349	DD SUPPORTED EMPLOYMENT	\$1,230,063	\$1,167,059	\$41,895	\$1,208,954	\$903,425	74.73%	\$305,529
6491	1357	DD COMMUNITY BASED EXPERIENC	\$1,869,789	\$1,724,941	\$22,519	\$1,747,460	\$1,244,255	71.20%	\$503,205
6491	1358	DD KANDU SUPPORTED EMPLOYMT	\$18,607	\$20,004	\$0	\$20,004	\$18,617	93.07%	\$1,387
6491	1440	DD RESPITE CARE	\$294,666	\$272,825	\$944	\$273,769	\$210,313	76.82%	\$63,456
6491	1441	DD RES FOSTER CARE-CHILD	\$29,547	\$5,410	\$1,000	\$6,410	\$4,892	76.31%	\$1,518
6491	1442	DD CHILDREN'S WAIVER	\$793,056	\$800,669	\$0	\$800,669	\$472,260	58.98%	\$328,409
6491	1443	DD RES.SERV. - S.I.L.	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	1454	DD RES. SERV-40TH ST CLF	\$1,054,606	\$1,042,623	\$834,538	\$1,877,161	\$1,212,038	64.57%	\$665,123
6491	1455	DD RES. SERV-OTHER RES SETTING	\$628,203	\$912,906	(\$912,906)	\$0	\$14,117	N/A	(\$14,117)
6491	1460	DD WAIVER RESIDENTIAL	\$8,705,652	\$9,073,096	(\$11,625)	\$9,061,471	\$5,993,513	66.14%	\$3,067,958
6491	1462	NON-WAIVER RESIDENTIAL	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6491	5400	TRAINING	\$48,711	\$36,196	\$52	\$36,248	\$25,456	70.23%	\$10,792
6491	5401	GROUP HOME TRAINING	\$198,443	\$171,617	\$15,268	\$186,885	\$131,900	70.58%	\$54,985
6491	5510	DD CLIENT SVC MANAGEMENT	\$850,640	\$1,247,136	\$10,141	\$1,257,277	\$904,414	71.93%	\$352,863
6491	5514	DD RESID CLIENT SVC MGT-CLF	\$36,975	\$0	\$0	\$0	\$0	N/A	\$0
6491	5522	CHILD CASE MANAGEMENT	\$481,053	\$197,801	\$4,148	\$201,949	\$159,818	79.14%	\$42,131
6492	5511	HUD LEASING GRANT 3	\$80,898	\$96,913	\$69	\$96,982	\$64,844	66.86%	\$32,138
6492	5540	NUSING HOME REVIEW	\$12,624	\$17,378	\$28	\$17,406	\$10,052	57.75%	\$7,354
6492	5541	HUD LEASING ASSISTANCE	\$213,010	\$219,384	\$142	\$219,526	\$172,938	78.78%	\$46,588
6492	5610	HUD GRANT 4	\$9,970	\$15,915	\$30	\$15,945	\$9,966	62.50%	\$5,979
6493	0361	KALAMAZOO PSYCH HOSPITAL	\$36,091	\$6,576	\$0	\$6,576	\$254	3.87%	\$6,322
6493	0362	FORENSIC CENTER	\$34,079	\$37,892	\$0	\$37,892	\$0	0.00%	\$37,892
6493	3240	MI ADULT EMERGENCY SERVICES	\$602,162	\$639,582	(\$3,422)	\$636,160	\$466,406	73.32%	\$169,754
6493	3241	MI ADULT ACCESS CENTER	\$709,087	\$731,557	\$3,432	\$734,989	\$538,266	73.23%	\$196,723
6493	3242	MEDICATION CLINIC	\$139,792	\$480,120	\$48,543	\$528,663	\$355,576	67.26%	\$173,087
6493	3243	MI ADULT OUTPATIENT	\$140,306	\$157,619	\$25,117	\$182,736	\$43,713	23.92%	\$139,023
6493	3244	MI ADULT GRAND HAVEN - MDT	\$991,233	\$885,114	(\$1,076)	\$884,038	\$681,027	77.04%	\$203,011
6493	3245	MI ADLT OUTPT COMM SUPPORT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3246	MI ADLT OLDER ADULTS	\$480,164	\$266,770	\$78,470	\$345,240	\$285,655	82.74%	\$59,585
6493	3247	MI ADULT VOCATIONAL REHAB	\$99,236	\$108,262	\$9,183	\$117,445	\$99,752	84.94%	\$17,693
6493	3248	MI ADULT-SPANISH OUTREACH	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3249	ASSERTIVE COMM TREATMT - SOUT	\$718,965	\$664,940	(\$18,552)	\$646,388	\$534,195	82.64%	\$112,193
6493	3252	ASSERTIVE COMM TREATMT - NORT	\$11,884	\$15,500	(\$1,000)	\$14,500	\$5,581	38.49%	\$8,919
6493	3253	OUTPATIENT CLINIC - MI ADULT	\$0	\$0	\$299,228	\$299,228	\$128,336	42.89%	\$170,892
6493	3254	MI ADULT MDT-HOLLAND	\$1,516,494	\$1,342,240	(\$14,734)	\$1,327,506	\$880,120	66.30%	\$447,386
6493	3256	MDT - MI/DD	\$156,966	\$529,477	\$14,330	\$543,807	\$395,731	72.77%	\$148,076
6493	3343	NEW HOPE HOUSE	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3344	SOUTH COUNTY CLUBHOUSE	\$400,975	\$435,884	\$3,609	\$439,493	\$289,496	65.87%	\$149,997
6493	3346	MI PEER OPERATED SERVICES	\$71,088	\$77,550	\$0	\$77,550	\$58,163	75.00%	\$19,388
6493	3348	MI KANDU SUPPORTED EMPLOY	\$173,152	\$174,080	\$0	\$174,080	\$88,762	50.99%	\$85,318
6493	3349	MI ADULT SUPP. EMPLOYMENT	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3450	MI RIVER VIEW RTC	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3451	MI HOSPITALS	\$175,452	\$209,540	\$0	\$209,540	\$147,139	70.22%	\$62,401
6493	3452	MI ROBERT BROWN CENTER	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3453	OTHER CRISIS RESIDENTIAL	\$661,284	\$670,721	\$0	\$670,721	\$400,532	59.72%	\$270,189
6493	3456	OTHER HOSPITAL-MI	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6493	3457	HACKLEY HOSPITAL	\$1,064,119	\$1,000,000	\$0	\$1,000,000	\$601,280	60.13%	\$398,720
6493	3459	ADULT ALTERNATIVE RESIDENTIAL	\$1,049,803	\$1,468,685	(\$452,769)	\$1,015,916	\$619,241	60.95%	\$396,675
6493	5515	COMM SUPPORT CASE MGT	\$100	\$0	\$0	\$0	\$0	N/A	\$0
6493	5516	CASE MGT-OLDER ADULTS	\$80,210	\$0	\$0	\$0	\$0	N/A	\$0
6494	4243	MI CHILD OUTPATIENT	\$116,965	\$150,610	\$0	\$150,610	\$92,990	61.74%	\$57,620
6494	4244	HOME BASED SERVICES	\$252,014	\$274,363	(\$17,727)	\$256,636	\$204,018	79.50%	\$52,618
6494	4245	EL CENTRO	\$453,231	\$589,462	\$3,761	\$593,223	\$380,268	64.10%	\$212,955
6494	4247	EMOTIONALLY IMPAIRED PROGRAM	\$641	\$500	\$1,180	\$1,680	\$1,103	65.63%	\$577
6494	4450	MI CHILD CRISIS RESIDENTIAL	\$21,009	\$25,018	\$0	\$25,018	\$13,682	54.69%	\$11,336
6494	4451	MI CHILD RESPITE SERVICES	\$146,727	\$102,504	\$241	\$102,745	\$94,812	92.28%	\$7,933
6494	4472	LOCAL INPATIENT	\$233,284	\$200,000	\$0	\$200,000	\$90,551	45.28%	\$109,449
6494	5800	PREVENTION - INDIRECT	\$247	\$0	\$0	\$0	\$0	N/A	\$0
6494	5801	PREVENTION - DIRECT	\$22,000	\$0	\$20,000	\$20,000	\$331	1.66%	\$19,669
6495	5020	MH ADMINISTRATION	\$2,553,258	\$1,609,527	\$12,118	\$1,621,645	\$1,199,499	73.97%	\$422,146
6495	5021	ADMIN. LIFE SUPPORT SERVICES	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5022	QUALITY IMPROVEMENT	\$282,622	\$205,165	\$1,492	\$206,657	\$145,178	70.25%	\$61,479
6495	5023	RECIPIENT RIGHTS	\$115,345	\$170,707	\$5,034	\$175,741	\$133,389	75.90%	\$42,352
6495	5024	OFFICE-COMM. RELATIONS/ED	\$102,719	\$169,460	\$42,479	\$211,939	\$128,180	60.48%	\$83,759
6495	5025	RECEIVABLES/BILLING	\$0	\$0	\$0	\$0	\$0	N/A	\$0
6495	5026	FINANCE	\$492,110	\$541,146	\$26,455	\$567,601	\$404,041	71.18%	\$163,560
6495	5027	ALLOCATED COSTS	\$0	\$93,609	(\$750)	\$92,859	\$49,488	53.29%	\$43,371
6495	5028	DIVISION DIRECTORS	\$0	\$0	\$0	\$0	\$1,796	N/A	(\$1,796)

COUNTY OF OTTAWA
 MENTAL HEALTH EXPENDITURES - 2220
 NINE MONTHS ENDING JUNE 30, 2011

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DEPT	SUB-DEPT	NAME	ACTUAL 2011	ORIGINAL BUDGET 2012	BUDGET ADJUSTMENTS 2012	AMENDED BUDGET 2012	YTD ACTUAL 2012	% OF BUDGET COLLECTED/ USED	YTD ACTUAL (OVER) UNDER AMENDED BUDGET
6495	5029	MCO ADMINISTRATION	\$1,116,960	\$1,175,451	\$110,860	\$1,286,311	\$889,641	69.16%	\$396,670
6495	5030	MEDICAL RECORDS	\$127,414	\$0	\$0	\$0	\$4,402	N/A	(\$4,402)
6495	5031	INFORMATION TECHNOLOGY	\$25,641	\$362,663	\$58,972	\$421,635	\$312,337	74.08%	\$109,298
TOTAL EXPENDITURES			\$35,278,266	\$36,296,356	\$310,543	\$36,606,899	\$25,086,821	68.53%	\$11,520,078
TOTAL REVENUE			\$35,675,429	\$36,296,356	\$310,543	\$36,606,899	\$19,652,787	53.69%	\$16,954,112
FUND BALANCE (USE)			\$397,163	\$0	\$0	\$0	(\$5,434,034)		\$5,434,034

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: County of Ottawa's Single Audit Report – Vredeveld Haefner LLC

SUGGESTED MOTION:

To receive for information and forward to the Board of Commissioners the County of Ottawa's Single Audit Report for the year ended December 31, 2011.

SUMMARY OF REQUEST:

The single audit is an organization audit of an entity that expends \$500,000 or more in Federal funds and is required by Circular A-133.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

- Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.
2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.
3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.
4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:



Vredeveld Haefner LLC

CPA's and Consultants
4001 Granada Ct.
Grand Rapids, MI 49534
FAX (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474

Peter S. Haefner, CPA
(616) 460-9388

June 15, 2012

To the Board of Commissioners
County of Ottawa, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa, Michigan for the year ended December 31, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 17, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Ottawa, Michigan are described in Note 1 to the financial statements. As described in Note 1 of the County's audit report, the County of Ottawa, Michigan changed accounting policies related to the classification of fund balance by adopting GASB Statement No. 54 in 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Useful lives of capital assets, the allowance for uncollectible accounts receivable, and the valuation of the pension and other post employment benefit (OPEB) plan obligations.

Management's estimate of the useful lives and uncollectible accounts is based on previous history and the estimate of pension and OPEB plan obligations is based on an actuarial valuation of the Plan. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 15, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We also noted the following items:

Allocated expenses

We noted two instances where cost allocations related to employment services did not have supporting documentation. Expenses that are charged to various programs are required to be spread based on a measurable base. We recommend more care be given to maintaining adequate documentation to support the basis of allocated costs.

Cash receipting

During our review of internal controls we noted that one individual is in charge of the billing, receipt of payments, and posting and adjusting of various miscellaneous receivable balances. An improvement to the system of internal controls would have some of these responsibilities performed by another individual. The County's mitigating control is the review of monthly activity, however this review does not appear to be occurring. We suggest the County review the process and make changes as deemed necessary.

Suspension and debarment documentation

During our audit we noted that review of the suspension and debarment list was not always properly documented. We noted no instances where a suspended or debarred vendor was used. However we suggest the County update procedures to ensure proper documentation is retained for meeting compliance requirements.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Commissioners and management of the County of Ottawa, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Ordevald Haefner LLC



COUNTY OF OTTAWA

WEST OLIVE, MICHIGAN

SINGLE AUDIT REPORTS

FOR THE YEAR ENDED DECEMBER 31, 2011

COUNTY OF OTTAWA SINGLE AUDIT REPORTS

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Vredeveld Haefner LLC

CPA's and Consultants

4001 Granada Ct.

Grand Rapids, MI 49534

FAX (616) 828-0307

Douglas J. Vredeveld, CPA

(616) 446-7474

Peter S. Haefner, CPA

(616) 460-9388

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

June 15, 2012

County of Ottawa
Board of County Commissioners
West Olive, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County of Ottawa, Michigan as of and for the year ended December 31, 2011, which collectively comprise the County of Ottawa's basic financial statements and have issued our report thereon dated June 15, 2012. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Other auditors audited the financial statements of the Mental Health Special Revenue fund and the Protected Self-Funded Insurance - Mental Health Internal Service fund as described in our report on the County of Ottawa's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

Management of the County of Ottawa, is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County of Ottawa's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Ottawa's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Ottawa's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County of Ottawa's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Ottawa's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Board of County 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.

Uredexeld Haefner LLC



Vredeveld Haefner LLC

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4001 Granada Ct.
Grand Rapids, MI 49534
FAX (616) 828-0307

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

June 15, 2012

County of Ottawa
Board of County Commissioners
West Olive, Michigan

Compliance

We have audited the County of Ottawa's compliance with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. The County of Ottawa's major federal programs are 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 each of its major federal programs is the responsibility of the County of Ottawa's management. Our responsibility is to express an opinion on the County of Ottawa's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government 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 the County of Ottawa'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 the County of Ottawa's compliance with those requirements.

In our opinion, the County of Ottawa, complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2011. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2011-1.

Internal Control Over Compliance

Management of the County of Ottawa is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Ottawa'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, but not for the purpose of expressing an opinion on the effectiveness of internal control over

compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Ottawa's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the County of Ottawa as of and for the year ended December 31, 2011, and have issued our report thereon dated June 15, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County of Ottawa's basic financial statements. We did not audit the financial statements of the Mental Health Special Revenue fund which is a major fund, or the Protected Self-Funded Insurance - Mental Health Internal Service fund. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Mental Health funds, is based on the report of the other auditors. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

The County of Ottawa's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County of Ottawa's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, the Board of County 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.

Uredaxeld Haefner LLC

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Program Expenditures
<u>U.S. Department of Agriculture:</u>		
Emergency Watershed Protection Program - ARRA - Bolthouse	10.923	\$ 1,400
Conservation Reserve Enhancement Program	10.069	17,600
		<u>19,000</u>
Passed through Michigan Department of Education:		
Emergency Food Assistance Program - TEFAP	10.568	37,612
Emergency Food Assistance Program - Commodities	10.569	211,321
Emergency Food Assistance Program - Commodities - ARRA Stimulus	10.569	563
Commodity Supplemental Food Program	10.565	28,026
Commodity Supplemental Food Program - Commodities	10.565	89,209
National School Lunch Program:		
Commodities	10.550	616
School Breakfast Program	10.553	16,645
National School Lunch Program	10.555	30,456
Total Passed through Michigan Department of Education		<u>414,448</u>
Passed through Michigan Department of Labor and Economic Growth (1) FY11 Food Assistance	10.561	325
Passed through Michigan Department of Community Health Food Stamps - Local Advisory Group	10.551	6,505
Total U.S. Department of Agriculture		<u>440,278</u>
<u>U.S. Department of the Interior:</u>		
Fish & Wildlife Coordination Act - Habitat Development	15.631	11,000
Total U.S. Department of the Interior		<u>11,000</u>
<u>U.S. Department of Energy</u>		
Energy Efficiency & Conservation Block Grant - ARRA	81.128	866,355
Passed through Michigan Department of Human Services		
Weatherization Assistance for Low-Income Persons	81.042	273,786
Weatherization Assistance for Low-Income Persons - ARRA	81.042	1,250,662
Total Passed through Michigan Department of Human Services		<u>1,524,448</u>
Total U.S. Department of Energy		<u>2,390,803</u>
<u>U.S. Environmental Protection Agency</u>		
Passed through Michigan Department of Environmental Quality		
SOM - Great Lakes	66.472	8,399
Noncommunity - Operator Certification Grant	66.471	656
Passed through Michigan Department of Agriculture		
Partnership Agreement - Clean Sweep	66.605	19,721
Passed through Michigan Department of Natural Resources		
Great Lakes Program - Beach Grant Modeling	66.469	36,575
Great Lakes Program - Beach Grant Monitoring	66.469	18,718
Total U.S. Environmental Protection Agency		<u>84,069</u>

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Program Expenditures
<u>U.S. Department of Health and Human Services:</u>		
Passed through Michigan Department of Community Health:		
SOM - Family Planning	93.217	\$ 89,599
SOM - Family Planning	93.217	89,598
Childhood Immun. Prg - Immunizations VFC/317	93.268	577,389
SOM - Immunization IAP	93.268	90,349
SOM - Immunization IAP	93.268	4,756
SOM - Immunization IAP	93.268	27,263
SOM - Immunization IAP	93.268	4,438
VFC Provider Site Visits	93.268	7,950
Bioterrorism - H1N1 Pan Flu	93.069	45,057
Bioterrorism - Focus A	93.069	146,567
Bioterrorism - Focus A	93.069	24,633
Preadmission Screenings and Annual Resident Reviews	93.778	142,970
Title XIX Federal Financial Participation - Medicaid Admin	93.778	78,134
Title XIX Federal Financial Participation	93.778	54,463
Care Coordination	93.778	98,428
Counseling/WRAP Expansion Project	93.958	15,369
Parent Peer Support	93.958	27,285
SOM - Case Management Serv. (CSHCS)	93.994	60,857
SOM - Oral Health	93.994	47,538
SOM - Maternal & Child Health Program	93.994	81,214
ARRA-Reaching More Adults	93.712	24,430
ARRA-Vaccines	93.712	827
Building Healthy Communities-Obesity Prevention	93.283	11,811
Total Passed through Michigan Department of Community Health		<u>1,750,925</u>
Passed through Lakeshore Coordinating Council:		
Substance Abuse Prevention (LCC Grant)	93.959	31,637
Substance Abuse Prevention (LCC Grant)	93.959	54,915
Total Passed through Lakeshore Coordinating Council		<u>86,552</u>
Passed through Michigan Community Action Agency Association:		
MCAAA - Managed Care Enrollment -	93.778	6,760
Passed through Muskegon County CMH:		
PMTO Grant	93.958	18,098
Passed through Michigan Department of Human Services:		
FY11 TANF/Jet	93.558	461,469
TANF Supportive Services/JET	93.558	50,000
Friend of the Court Incentive Payment	93.563	311,632
Low Income Home Energy Assistance	93.568	158,639
Community Services Block Grant - Administration	93.569	273,503
Community Services Block Grant, Migrant Services	93.569	11,630
Community Services Block Grant, Disc Funding-Tax Prep Asstnce	93.569	19,961
CSBG, Disc Funding-Tax Prep Asstnce - Allegan County	93.569	7,000
LIHEAP Deliverable Fuels	93.568	25,071
Prosecuting Attorney Child Protection Investigations - Legal Services	93.658	7,325
Prosecuting Attorney Child Support Enforcement	93.563	115,229
CRP Friend of the Court Child Support Enforcement	93.563	1,472,145
Total Passed through Michigan Department of Human Services		<u>2,913,604</u>

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Program Expenditures
Passed through Michigan Supreme Court State Access and Visitation Program	93.597	\$ 5,500
Passed through Region 6 ASPR Hospital Preparedness Program Medical Reserve Corp	93.889	7,700
Total U.S. Department of Health and Human Services		<u>4,789,139</u>
<u>U.S. Department of Labor:</u>		
Passed through Michigan Department of Energy, Labor and Economic Growth:		
WIA - Local Administrator Type A AY09 PY10	Cluster	261,425
WIA - Local Administrator Type A AY10 PY10	Cluster	99,979
WIA - Local Administrator ARRA - A/Y 2008 PY10	Cluster	140,066
FY09 WIA - Dislocated Worker ARRA NEG-West MI	17.260	953,801
WIA - Statewide Activities (One Stop Operation)	17.258	7,863
	17.259	8,420
	17.260	2,371
	17.278	8,233
Employment Service - Wagner Peyser	17.207	419,307
WIA - Statewide Rapid Response-Incumbent Worker	17.278	83,371
WIA - Statewide Activities-Replacement Program/Admin	17.258	9,111
	17.259	9,756
	17.278	12,165
WIA - Statewide Activities-Capacity Building E - ARRA	17.258	4,042
	17.259	9,684
	17.260	10,274
WIA - Wagner Peyser NCRC	17.207	8,707
WIA - Wagner Peyser NCRC-ARRA	17.207	21,678
WIA - Statewide Activities - NCRC	17.258	70
	17.259	75
	17.260	168
WIA - Reemployment Services - ARRA	17.207	103,150
AY09 - Reemployment Services - ARRA-Case Mgmt	17.207	13,762
WIA - Statewide Activities - ARRA	17.258	10,233
	17.259	24,519
	17.260	26,014
WIA - Statewide Activities - MRAP - ARRA	17.258	12,786
	17.259	30,637
	17.260	32,505
WIA - Statewide Activities - ARRA	17.258	21,318
	17.259	51,079
	17.260	54,193
WIA - Dislocated Worker - ARRA	17.260	172,142
WIA - Dislocated Worker - AY08ARRA	17.258	14,978
	17.259	35,889
	17.260	38,078
WIA - Dislocated Worker -AY09	17.258	2,785
	17.259	2,974
	17.260	6,714
WIA - Rapid Response - IWT Johnson	17.260	42,339
FY11 Trade Adjustment Assistance	17.245	1,022,797
Workforce Investment Act - Youth A/Y09	17.259	86,412
Workforce Investment Act - Youth A/Y10	17.259	804,825

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Program Expenditures
Workforce Investment Act - Youth - ARRA - A/Y08	17.259	\$ 57
WIA- Statewide Activities -High Concentration Youth AY10	17.258	1,369
WIA- Statewide Activities -High Concentration Youth AY10	17.259	1,466
WIA- Statewide Activities -High Concentration Youth AY10	17.260	1,828
Workforce Investment Act - Adult AY09	17.258	71,896
Workforce Investment Act - Adult AY10	17.258	503,812
Workforce Investment Act - Adult - ARRA	17.258	51,910
WIA - Dislocated Workers Grant	17.260	135,338
	17.278	728,146
On the Job Training - National Emergency Grant - ARRA	17.260	750
Total Passed through Michigan Department of Energy, Labor and Economic Growth		<u>6,177,267</u>
Total U.S. Department of Labor		<u>6,177,267</u>
<u>U.S. Department of Justice:</u>		
Byrne Memorial Formula Grant - 2010-DJ-BX-1514	16.738	18,652
Equipment Grant (LLEBG-ARRA) - 2009-SB-B9-1995 ARRA	16.804	100
State Criminal Alien Apprehension Program	16.606	28,024
State Justice Institute - Michigan Juvenile Justice Vision 20/20 *	N/A	48,495
State Justice Institute - Scholarships *	N/A	21,118
Improving the Admin of Justice Through Professional Staff Development		
*Funding provided under the Commerce, Justice, and Science Appropriation Bill, Title IV Funding		
Second Chance Grant Reentry Initiative	16.812	191,309
Passed through Michigan State Police:		
Alcohol Impaired Driving Prevention	16.727	29,600
Smart FY10 Adam Walsh Act Implementation Grant	16.750	15,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	151,138
Total Passed through Michigan State Police		<u>195,738</u>
Passed through State of Michigan Department of Human Services:		
Juvenile Accountability Incentive Block Grant	16.523	10,125
Total U.S. Department of Justice		<u>513,561</u>
<u>U.S. Department of Housing and Urban Development:</u>		
HUD Housing Assistance	14.235	9,201
HUD Housing Assistance	14.235	79,985
HUD Housing Assistance	14.235	12,774
HUD Housing Assistance	14.235	212,183
		<u>314,143</u>
Passed through Michigan State Housing Development Authority:		
Section 8 Housing Choice Vouchers	14.871	119,396
Housing Choice Voucher Program/FSS (Family Self Sufficiency)	14.871	8,325
Total Passed through Michigan State Housing Development Authority		<u>127,721</u>
Total U.S. Department of Housing and Urban Development		<u>441,864</u>
<u>U.S. Department of Transportation:</u>		
Passed through Michigan Department of State Police:		
Hazardous Materials Emergency Preparedness	20.703	4,904

COUNTY OF OTTAWA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2011

Federal Grantor/Pass-through Grantor/ Program or Cluster Title	CFDA Number	Program Expenditures
Passed through City of Holland:		
Safe Communities Grant/ Drive Mi Safely/ OWI Seatbelt	20.600	\$ 25,876
Safe Communities Grant/ High Visibility Enforcement	20.600	15,018
Total Passed through City of Holland		<u>40,894</u>
Passed through Michigan Department of Community Health:		
Safe Routes to School	20.205	4,875
Total U.S. Department of Transportation		<u>50,673</u>
U.S. Department of Homeland Security <u>Federal Emergency Management Agency:</u>		
2009 Port Security Equipment & Training - ARRA	97.116	107,529
2010 Port Security Equipment & Training	97.056	228,190
Total Federal Emergency Management Agency		<u>335,719</u>
<u>Executive Office of the President</u>		
Passed through Michigan Department of State Police High Intensity Drug Trafficking Areas (HIDTA) - Sheriff	N/A	7,786
Total Executive Office of the President		<u>7,786</u>
<u>U.S. Department of Commerce</u>		
Passed through Michigan Department of State Police Public Safety Interoperable Communications Grant	11.555	14,312
Total U.S. Department of Commerce		<u>14,312</u>
<u>U.S. Department of Education</u>		
Passed through Ottawa Area Intermediate School District Title I State Agy Prog for Neglected and Delinqt Children	84.013	18,037
Total U.S. Department of Education		<u>18,037</u>
<u>U.S. Department of Homeland Security</u>		
Passed through Michigan Department of State Police: Emergency Management Performance Grant	97.042	32,776
Total Passed through Michigan Department of State Police		<u>32,776</u>
Passed through West Michigan Shoreline Regional Development Commission, Region 6 HLSRGB:		
2008 Homeland Security Grant	97.067	26,107
2009 Homeland Security Grant	97.067	37,141
Homeland Security Grant - Equipment Transfer	97.067	195,398
Total Passed through West Michigan Shoreline Regional Development Commission, Region 6 HLSRGB		<u>258,646</u>
Total U.S. Department of Homeland Security		<u>291,422</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE		<u><u>\$15,565,930</u></u>

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COUNTY OF OTTAWA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED DECEMBER 31, 2011

1. BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Ottawa, Michigan and 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 the financial statements.

2. ACCOUNTING PERIOD

Certain funds of the County utilize the fiscal years ended March 31, 2011, June 30, 2011, September 30, 2011, and December 31, 2011. Programs that fall under different fiscal years are reported on the schedule expenditures of federal awards based on the funds fiscal year end.

3. SUBRECIPIENTS

Of the federal expenditures presented in the accompanying schedule of expenditures of federal awards, the County of Ottawa provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA number</u>	<u>Amount provided to subrecipients</u>
Food Assistance	10.561	\$ 325
Public Safety Interoperable Communications	11.555	14,312
Youth Alcohol Enforcement	16.727	11,616
Energy Efficiency and Conservation Block Grant	81.128	272,194
Homeland Security Equipment Grant	97.067	100,334
Temporary Assistance for Needy Families - Type T	93.558	251,754
Type A Trade	17.245	1,021,797
Wagner-Peyser Employment/Reemployment	17.207	403,148
Workforce Investment Act - Adult	17.258	432,633
Workforce Investment Act - Youth	17.259	674,596
Workforce Investment Act - Dislocated Worker	17.260 & 17.278	661,035
WIA - National Emergency Grant	17.260	896,501
WIA - Statewide Activities - Stimulus/Training	17.258-17.260	113,931
WIA - Statewide Activities - Hi Concentration Youth	17.258-17.260	3,622
WIA - Statewide Activities - NCRC	17.258-17.260	31
WIA - Statewide Activities - Replacement	17.258-17.260	27,518
Total		<u>\$4,601,537</u>

Amounts passed through by the County to a subrecipient in previous years were found to be unallowable costs in 2011. The amount is being returned to the County and remitted by the County to the State agency in accordance with an approved payment plan.

4. VACCINES EXPENDITURES

Expenditures as reported on the Schedule of Expenditures of Federal Awards agree with the County general ledger and include inventory adjustments in accordance with generally accepted accounting principles. The amount shown above is reconciled to the amount reported by the State of Michigan as follows:

	CFDA #	93.268	93.712	93.069
		Regular	ARRA	H1N1
		<u>Vaccines</u>	<u>Vaccines</u>	<u>Vaccines</u>
Expenditures as reported		\$ 577,389	\$827	\$45,057
Less - inventory at beginning of year		(86,346)	-	-
Add - inventory at end of year		187,410	-	-
		<hr/>	<hr/>	<hr/>
Vaccines received per State of Michigan		<u>\$ 678,453</u>	<u>\$827</u>	<u>\$45,057</u>

COUNTY OF OTTAWA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2011

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued	Unqualified on basic financial statements	
Internal controls over financial reporting		
Material weaknesses identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Noncompliance material to financial statements noted?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no

Federal Awards

Internal control over major programs		
Material weaknesses identified?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> no
Deficiencies identified not considered to be material weaknesses?	<input type="checkbox"/> yes	<input checked="" type="checkbox"/> none reported
Type of auditors' 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)?	<input checked="" type="checkbox"/> yes	<input type="checkbox"/> no

Identification of Major Programs

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
17.207	Wagner-Peyser Employment
17.245	Trade Adjustment Assistance
17.258, 17.259 & 17.260	WIA Cluster
81.042	Weatherization
81.128	EECBG
93.558	TANF/JET
93.563	Friend of the Court
97.116	Port Security Equipment and Training

Dollar threshold used to distinguish between Type A and B programs?	<u>\$466,978</u>
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

SECTION II - FINANCIAL STATEMENT FINDINGS

None noted.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2011-1 - CFDA # 17.258-260; 17.207; 93.558

Condition: Many invoices are allocated between programs in the various WIA and related programs. Two invoices selected for testing were allocated to several WIA programs, however we were unable to substantiate the basis for allocation.

Effect: Costs should only be allocated to programs benefitting from the costs and documentation to justify the allocation should be maintained. The County's WIA office did not maintain the required supporting documentation.

Recommendation: Care should be taken to maintain all required documentation for allocations of costs.

Management corrective action: County management has reiterated the importance of proper documentation.

SECTION IV - SUMMARY OF PRIOR AUDIT FINDINGS

2010-1 - CFDA #81.128

The County implemented procedures to fully comply with Davis Bacon Act requirements.

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Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Ottawa County Drain Commission's Annual Financial Report-Vredeveld Haefner LLC

SUGGESTED MOTION:

To receive for information and forward to the Board of Commissioners the Ottawa County Drain Commission's Annual Financial Report for the year ended December 31, 2011.

SUMMARY OF REQUEST:

The Uniform Budgeting and Accounting Act require that all local units of government complete an annual financial audit. A copy of the audit is submitted to the State of Michigan.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.

2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.

3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.

4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:



Vredeveld Haefner LLC

CPA's and Consultants
4001 Granada Ct.
Grand Rapids, MI 49534
FAX (616) 828-0307

Douglas J. Vredeveld, CPA
(616) 446-7474

Peter S. Haefner, CPA
(616) 460-9388

June 4, 2012

Ottawa County Office of the Drain Commissioner
Board of County Commissioners
West Olive, Michigan

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ottawa County Office of the Drain Commissioner (the Drain Commission), a component unit of Ottawa County, Michigan for the year ended December 31, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 17, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Drain Commission are described in Note 1 to the financial statements. As described in Note 1 the Drain Commission changed accounting policies related to the classification of fund balance by adopting GASB Statement number 54 in 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were useful lives of capital assets (infrastructure).

Management's estimate of the useful lives is based on historical actual usefulness and expected future usefulness of these assets. We evaluated the key factors and assumptions used to develop the estimate in determining that it is reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 4, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Information in Documents Containing Audited Financial Statements

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Office of the Drain Commissioner, County Board of Commissioners and management of the Drain Commission, and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Wendell Haefner LLC

**OTTAWA COUNTY OFFICE OF THE
DRAIN COMMISSIONER**

(a Component Unit of Ottawa County)

Ottawa County, Michigan

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011



Vredeveld Haefner LLC

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

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Vredeveld Haefner LLC

CPA's and Consultants

4001 Granada Ct.

Grand Rapids, MI 49534

FAX (616) 828-0307

Douglas J. Vredeveld, CPA

(616) 446-7474

Peter S. Haefner, CPA

(616) 460-9388

INDEPENDENT AUDITORS' REPORT

June 4, 2012

Ottawa County Office of the Drain Commissioner
Board of County Commissioners
West Olive, Michigan

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Ottawa County Office of the Drain Commissioner (the Drain Commission), a component unit of Ottawa County, Michigan, as of and for the year ended December 31, 2011, which collectively comprise the Drain Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the management of the Drain Commission. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Ottawa County Office of the Drain Commissioner as of December 31, 2011, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 4, 2012, on our consideration of the Drain Commission's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and is important for assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7 and the required supplementary information on page 25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Ottawa County Office of the Drain Commissioner's financial statements as a whole. The combining fund financial statements are presented for the purpose of additional analysis and are not a required part of the financial statements. The combining fund financial statements are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Uredaxeld Haefner LLC

MANAGEMENT'S DISCUSSION AND ANALYSIS

Management's Discussion and Analysis

As management of the *Ottawa County Office of the Drain Commissioner*, we offer readers of the financial statements this narrative overview and analysis of the financial activities for the fiscal year ended December 31, 2011.

Financial Highlights

- The assets of the Office of the Drain Commissioner exceeded its liabilities at the close of the most recent fiscal year by \$27,143,979 (*net assets*). Of this amount, \$3,451,495 is unrestricted and may be used to meet ongoing obligations. Most of the balance is restricted for the investment in capital assets net of related debt (i.e., infrastructure).
- The Office of the Drain Commissioner's total net assets increased by \$838,148. Fund balance decreased by \$305,912 as numerous drains underwent repairs caused by storm damage.
- The Office of the Drain Commissioner's total debt increased by \$367,733.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Office of the Drain Commissioner's financial statements. The basic financial statements comprise three components: 1) government wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

To simplify financial reporting and improve readability, the government-wide financial statements and the fund statements have been combined to report the statement of net assets and governmental funds balance sheet on a single exhibit and the statement of activities and governmental funds revenues, expenditures and changes in fund balance on a single exhibit. This report also contains other supplementary information in addition to the basic financial statements themselves. Note that Ottawa County's government-wide financial statements are not presented herein because the Office of the Drain Commissioner is a component unit of the County. The County presents their financial statements in a separately issued comprehensive annual financial report.

The *statements of net assets* present information on all of the Office of the Drain Commissioner's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the Office of the Drain Commissioner's financial position is improving or deteriorating.

The *statements of revenues, expenses and changes in net assets* present information showing how the Office of the Drain Commissioner's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods. These statements can be found on pages 10-16 of this report.

The Office of the Drain Commissioner does not have any business-type activities.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Office of the Drain Commissioner, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

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

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

The Office of the Drain Commissioner maintains five individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balances for the Special Revenue Drains fund which is considered to be a major fund.

Proprietary funds. The Office of the Drain Commissioner does not utilize proprietary or fiduciary funds.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the financial statements. The notes to the financial statements can be found beginning on page 17 of this report.

Other information: In addition to the basic financial statements and accompanying notes, this report also presents budgetary comparison schedules for the Office of the Drain Commissioner's major funds.

FINANCIAL MANAGEMENT AND CONTROL

The 2011 financial statement reflects one year of the Office of the Drain Commissioner's operations. The financial statements have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

Fund Accounting

The Office of the Drain Commissioner uses funds (i.e., a separate accounting entity with a self-balancing set of accounts) to report its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities.

Budgetary Control

A detailed budget is presented to the County (Primary Government) Board for approval on an annual basis.

Financial Analysis

As the following table demonstrates, the Office of the Drain Commissioner's assets exceeded its liabilities by \$27,143,979 at December 31, 2011:

Office of the County Drain Commissioner Net Assets

	<u>2011</u>	<u>2010</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Current assets	\$ 4,403,049	\$ 2,775,457	\$ 1,627,592	58.6%
Non-current assets:				
Capital assets, net of accumulated depreciation	25,235,378	24,429,247	806,131	3.3%
Other non-current assets	995,412	1,775,837	(780,425)	-43.9%
Total assets	<u>30,633,839</u>	<u>28,980,541</u>	<u>1,653,298</u>	5.7%
Current liabilities	1,363,528	916,111	447,417	48.8%
Non-Current liabilities	2,126,332	1,758,599	367,733	20.9%
Total liabilities	<u>3,489,860</u>	<u>2,674,710</u>	<u>815,150</u>	30.5%
Net Assets:				
Invested in capital assets, net of related debt	22,209,046	22,149,148	59,898	0.3%
Restricted	1,483,438	1,292,132	191,306	14.8%
Unrestricted	3,451,495	2,864,551	586,944	20.5%
Total Net Assets	<u><u>\$ 27,143,979</u></u>	<u><u>\$ 26,305,831</u></u>	<u><u>\$ 838,148</u></u>	3.2%

Net assets of the Office of the Drain Commissioner increased by \$838,148. The increase in net assets is primarily the result of the timing difference between when infrastructure is purchased/constructed and when depreciation is recorded on the infrastructure.

Ottawa County Drain Commissioner's Statement of Activities

	Governmental Activities	
	2011	2010
Revenues		
Program revenue:		
Capital grants/special assessments	\$2,775,530	\$5,086,844
General revenues:		
Investment earnings	18,025	18,878
Total revenues	2,793,555	5,105,722
Expenses:		
Public works	1,880,616	1,902,089
Debt Service	74,791	26,039
Total expenses	1,955,407	1,928,128
Increase (decrease) in net assets	838,148	3,177,594
Net assets, beginning of year	26,305,831	23,128,237
Net assets, end of year	\$27,143,979	\$26,305,831

Revenues and expenditures vary significantly from year to year depending on the number and magnitude of petitions made. 2011 revenue decreased, but continued to be higher than normal as petitions resulting from the 2008 and 2009 storms continued to be addressed.

Pension Funds/Other Post Employment Benefits

The Office of the Drain Commissioner has no employees; as such, it contracts for all administrative, accounting, and financial reporting services with Ottawa County and other outside entities.

Budget Highlights

Difference between budgeted and actual revenues and expenditures are due primarily to timing issues. It is difficult to determine how far a project will be by year end, so variances are expected.

Capital Asset and Debt Administration

The Office of the Drain Commissioner's investment in capital assets as of December 31, 2011, all of which is infrastructure, amounted to \$25,235,378 (net of accumulated depreciation). The total increase in the Office of the Drain Commissioner's investment in capital assets for the current fiscal year is 3.3%.

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

- The Rose drain's \$358,000 and the DeLeeuw drain's \$336,000 were the two largest expenditures in 2011.
- Significant progress was made on the Park West drain project (\$323,000). The Office

anticipates the issuance of bonds for the \$6 million project during 2012.

- Other major projects included the Brower drain (\$162,000), the Sevey drain (\$188,000) and the Spring Meadows #2 drain (\$185,000).

Additional information on the Office of the Drain Commissioner's capital assets can be found in note 6 on page 23 of this report.

Long-term debt. At the end of the current fiscal year, the Office of the Drain Commissioner had total general obligation bonds outstanding of \$538,432 and notes payable of \$1,587,900. Of this amount, \$538,432 of the bonds are backed by the County's full faith and credit.

The Office of the Drain Commissioner's bonded debt decreased by \$25,767 (-4.6%) reflecting normal annual payments on the Nunica and Munn drains.

The Ottawa County Drain Commissioner also has various notes payable for which the benefiting drainage district has pledged its full faith and credit. During 2011, \$589,000 in notes were issued and \$195,500 in existing notes were paid. Additional debt has been issued in 2011 for two reasons: 1) there has been an ongoing higher level of activity due to two very destructive storms in both 2008 and 2009 and 2) municipalities that would previously have paid cash are unable to due to economic difficulties.

Additional information on the Office of the Drain Commissioner's debt activity can be found in note 7 on page 25 of this report.

Economic Factors and Next Year's Budget

Special assessments for drain projects are not based on property values, so the issues many governments are facing due to declining property values do not apply to the Office of the Drain Commissioner directly. However, because most projects are paid in part by cash-strapped municipalities, the Office anticipates higher borrowing in the future.

Requests for Information

This financial report is designed to provide a general overview of the Ottawa County Office of the Drain Commissioner's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Fiscal Services Director, 12220 Fillmore Street, Room 331, West Olive, Michigan, 49460.

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BASIC FINANCIAL STATEMENTS

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OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

**STATEMENT OF NET ASSETS
AND GOVERNMENTAL FUNDS BALANCE SHEET**

DECEMBER 31, 2011

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>
Assets			
Cash and investments	\$ 1,367,271	\$ 47,336	\$ 104,769
Due from other funds	-	-	229,659
Assessments receivable:			
Due within one year	2,243,573	640,100	-
Due after one year	946,478	48,934	-
Capital assets, net of accumulated depreciation	-	-	-
Total assets	<u>\$ 4,557,322</u>	<u>\$ 736,370</u>	<u>\$ 334,428</u>
Liabilities and fund balances			
Liabilities			
Accounts payable	\$ 249,728	\$ -	\$ -
Accrued interest payable	-	-	-
Due to other funds	229,659	-	-
Due to primary government	-	-	175,000
Deferred revenue	2,606,631	689,034	-
Notes payable	900,000	-	-
Long-term liabilities:			
Due within one year	-	-	-
Due after one year	-	-	-
Total liabilities	<u>3,986,018</u>	<u>689,034</u>	<u>175,000</u>
Fund balances			
Restricted for:			
Construction and maintenance	571,304	-	159,428
Debt service	-	47,336	-
Unassigned	-	-	-
Total fund balances	<u>571,304</u>	<u>47,336</u>	<u>159,428</u>
Total liabilities and fund balances	<u>\$ 4,557,322</u>	<u>\$ 736,370</u>	<u>\$ 334,428</u>
Net assets			
Invested in capital assets, net of related debt			
Restricted for construction			
Restricted for maintenance			
Restricted for debt service			
Unrestricted			
Total net assets			

(continued)

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

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

**STATEMENT OF NET ASSETS
AND GOVERNMENTAL FUNDS BALANCE SHEET**

DECEMBER 31, 2011

	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Net Assets</u>
Assets			
Cash and investments	\$ 1,519,376	\$ -	\$ 1,519,376
Due from other funds	229,659	(229,659)	-
Assessments receivable:			
Due within one year	2,883,673	-	2,883,673
Due after one year	995,412	-	995,412
Capital assets, net of accumulated depreciation	<u>-</u>	<u>25,235,378</u>	<u>25,235,378</u>
Total assets	<u>\$ 5,628,120</u>	<u>25,005,719</u>	<u>30,633,839</u>
Liabilities and fund balances			
Liabilities			
Accounts payable	\$ 249,728	-	249,728
Accrued interest payable	-	38,800	38,800
Due to other funds	229,659	(229,659)	-
Due to primary government	175,000	-	175,000
Deferred revenue	3,295,665	(3,295,665)	-
Notes payable	900,000	-	900,000
Long-term liabilities:			
Due within one year	-	731,067	731,067
Due after one year	<u>-</u>	<u>1,395,265</u>	<u>1,395,265</u>
Total liabilities	<u>4,850,052</u>	<u>(1,360,192)</u>	<u>3,489,860</u>
Fund balances			
Restricted for:			
Construction and maintenance	730,732	(730,732)	-
Debt service	47,336	(47,336)	-
Unassigned	<u>-</u>	<u>-</u>	<u>-</u>
Total fund balances	<u>778,068</u>	<u>(778,068)</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 5,628,120</u>		
Net assets			
Invested in capital assets, net of related debt		22,209,046	22,209,046
Restricted for construction		730,732	730,732
Restricted for maintenance		55,136	55,136
Restricted for debt service		697,570	697,570
Unrestricted		<u>3,451,495</u>	<u>3,451,495</u>
Total net assets		<u>\$ 27,143,979</u>	<u>\$ 27,143,979</u>

(concluded)

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OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

**RECONCILIATION OF FUND BALANCES ON THE BALANCE SHEET
FOR GOVERNMENTAL FUNDS TO NET ASSETS
ON THE STATEMENT OF NET ASSETS**

DECEMBER 31, 2011

Fund balances - total governmental funds	\$ 778,068
Amounts reported for <i>governmental activities</i> in the statement of net assets are different because	
Capital assets used in governmental activities are not current financial resources and therefore are not reported in the funds.	
Add - capital assets	39,735,016
Deduct - accumulated depreciation	(14,499,638)
Long-term receivables are recorded as revenue when payment is received on the governmental fund statements and as revenue when earned on the statement of activities.	
Add - deferred revenue on long-term receivables	3,295,665
Certain liabilities, such as bonds payable, are not due and payable in the current period and therefore are not reported in the funds.	
Deduct - long-term bonds and notes payable	(2,126,332)
Deduct - accrued interest on bonds and notes payable	<u>(38,800)</u>
Net assets of governmental activities	<u>\$ 27,143,979</u>

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

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

**STATEMENT OF ACTIVITIES
AND GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES**

FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Nonmajor Funds</u>
Expenditures / expenses			
Construction and maintenance	\$ 2,642,828	\$ -	\$ 329
Depreciation	-	-	-
Principal on long-term bonds and notes	195,500	25,767	-
Interest and fees	<u>35,731</u>	<u>20,844</u>	<u>-</u>
			-
Total expenditures / expenses	<u>2,874,059</u>	<u>46,611</u>	<u>329</u>
Program revenue			
Capital grants / special assessments	<u>1,945,961</u>	<u>61,608</u>	<u>493</u>
Net program revenue (expense)			
General revenue			
Interest	<u>16,954</u>	<u>194</u>	<u>877</u>
Revenues over (under) expenditures	<u>(911,144)</u>	<u>15,191</u>	<u>1,041</u>
Other financing sources (uses)			
Long-term debt issued	589,000	-	-
Transfers in	121	-	-
Transfers out	<u>-</u>	<u>(121)</u>	<u>-</u>
Total other financing sources (uses)	<u>589,121</u>	<u>(121)</u>	<u>-</u>
Net changes in fund balances / net assets	(322,023)	15,070	1,041
Fund balances / net assets			
Beginning of year	<u>893,327</u>	<u>32,266</u>	<u>158,387</u>
End of year	<u>\$ 571,304</u>	<u>\$ 47,336</u>	<u>\$ 159,428</u>

(continued)

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

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

**STATEMENT OF ACTIVITIES
AND GOVERNMENTAL FUNDS STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES**

FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Total</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Expenditures / expenses			
Construction and maintenance	\$ 2,643,157	\$ (2,052,113)	\$ 591,044
Depreciation	-	1,289,572	1,289,572
Principal on long-term bonds and notes	221,267	(221,267)	-
Interest and fees	<u>56,575</u>	<u>18,216</u>	<u>74,791</u>
Total expenditures / expenses	<u>2,920,999</u>	<u>(965,592)</u>	<u>1,955,407</u>
Program revenue			
Capital grants / special assessments	<u>2,008,062</u>	<u>767,468</u>	<u>2,775,530</u>
Net program revenue (expense)			<u>820,123</u>
General revenue			
Interest	<u>18,025</u>	<u>-</u>	<u>18,025</u>
Revenues over (under) expenditures	<u>(894,912)</u>	<u>1,733,060</u>	
Other financing sources (uses)			
Long-term debt issued	589,000	(589,000)	
Transfers in	121	(121)	
Transfers out	<u>(121)</u>	<u>121</u>	
Total other financing sources (uses)	<u>589,000</u>	<u>(589,000)</u>	
Net changes in fund balances / net assets	(305,912)	1,144,060	838,148
Fund balances / net assets			
Beginning of year	<u>1,083,980</u>	<u>25,221,851</u>	<u>26,305,831</u>
End of year	<u>\$ 778,068</u>	<u>\$ 26,365,911</u>	<u>\$ 27,143,979</u>

(concluded)

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

**RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF
REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
TO THE STATEMENT OF ACTIVITIES**

FOR THE YEAR ENDED DECEMBER 31, 2011

Net changes in fund balances - total governmental funds	\$ (305,912)
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Amounts reported for *governmental activities* in the statement of activities are different because

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is capitalized (as infrastructure) and depreciated.

Add - capital outlay	2,052,113
Deduct - depreciation expense	(1,289,572)
Add - donated capital assets (infrastructure)	43,590

Bonds and notes provide current financial resources to governmental funds in the period issued, but increases long-term liabilities in the statement of net assets. Repayment of bond and note principal is an expenditure in the governmental funds, but reduces long-term liabilities in the statement of net assets.

Add - principal payments on long-term bonds and notes	221,267
Deduct - long-term notes issued	(589,000)

Certain revenues are not recognized in the funds because they do not meet the availability criteria.

Add - increase in deferred revenue on long-term receivables	723,878
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Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in the funds.

Deduct - increase in accrued interest payable	<u>(18,216)</u>
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Change in net assets of governmental activities	<u>\$ 838,148</u>
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The accompanying notes are an integral part of these financial statements.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the Ottawa County Office of the Drain Commissioner (the Drain Commission) conform to generally accepted accounting principles as applicable to governments. The following is a summary of the significant policies.

Reporting Entity

The Ottawa County Office of the Drain Commissioner is a discretely presented component unit of Ottawa County (the County), Michigan, and accounts for the revenues and expenditures / expenses related to construction and maintenance of drainage districts throughout the County. Each of the drainage districts established pursuant to the drain code of 1956 are separate legal entities, with the power to contract, sue and be sued, to hold, manage and dispose of real and personal property etc. The statutory drainage board of Chapter 20 drainage districts consists of the Drain Commissioner, the Chairman of the County Board of Commissioners, and the Chairman of the County Finance Committee. The statutory drainage board of Intercounty drainage districts, Chapters 6 and 21, consists of the State Director of the Department of Agriculture and the Drain Commissioner of each county in the drainage district. The County Drain Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapters 4 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.

The criteria established under generally accepted accounting principals for determining the reporting entity includes a significant operational or financial relationship with another entity. The Drain Commission is considered to be a component unit of the County because the County has the ability to significantly influence operations and has accountability for fiscal matters.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the governmental activities of the primary government (the Drain Commission). *Governmental activities* are reported in total. The Drain Commission has no business-type activities. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Internally dedicated resources are reported as general revenues rather than as program revenues.

A combined financial statement is provided for the governmental funds balance sheet and the statement of net assets and the governmental funds statement of revenues, expenditures and changes in fund balances and the statement of activities.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

The Drain Commission reports the following major governmental funds:

The *Special Revenue Fund* is the government's primary operating fund. It accounts for the construction and maintenance of Chapter 4, 6, 20 and 21 drains which can assess individual land owners and municipal governments depending on the requirements of the drain code.

The *Drain Debt Service Fund* is used to account for the accumulation of resources for the payment of principal, interest and other fees on long-term debt.

Additionally, the Drain Commission reports the following fund type:

The *Capital Projects Funds* account for the accumulation and disbursement of resources for the maintenance of various drains.

Measurement Focus and Basis of Accounting

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Assessments and similar items are recognized as revenue as soon as all requirements have been met.

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

The governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period, except that interest and assessment revenue associated with short-term notes expected to be collected within one year is also considered to be available. Assessment revenue associated with long-term debt is recognized when received. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which are recognized when due.

The governmental funds are accounted for on a spending or "flow of current financial resources" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance is considered a measure of "available, spendable resources".

The governmental funds operating statement presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, it is said to present a summary of sources and uses of "available, spendable resources" during a period.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

Budgets and Budgetary Accounting

The Office of the Drain Commissioner's procedures for establishing budgetary data are as follows:

- The Drain Commissioner submits a proposed budget for the upcoming year to the County Board of Commissioners.
- The budget is reviewed by the County Board of Commissioners and a public hearing is held. Prior to the beginning of the year, the budget is adopted by the County Board of Commissioners.
- The budgets for the budgetary funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). Budget amounts shown in the financial statements consist of those amounts contained in the original and amended budgets.
- The County Board of Commissioners adopts a budget for the budgetary funds by means of an appropriations act, on a departmental activity basis in summary form.
- Periodic internal reporting is on a detail basis in accordance with the state-prescribed uniform chart of accounts. The budget is prepared on the modified accrued basis of accounting. The budget was not amended during the year.

Cash and Investments

Cash and investments consist of the balance of savings and pooled investment accounts. The Drain Commission invests its cash and investments through Michigan financial institutions and the Ottawa County Treasurer. Michigan law authorizes the Drain Commission to invest in:

- a. Bond, securities, other obligations and repurchase agreements of the United States, or an agency or instrumentality of the United States.
- b. Certificates of deposit, savings accounts, deposit accounts or depository receipts of a qualified financial institution.
- c. Commercial paper rated at the time of purchase within the two highest classifications established by not less than two standard rating services and that matures not more than 270 days after the date of purchase.
- d. Bankers' acceptances of United States banks.
- e. Obligations of the State of Michigan and its political subdivisions that, at the time of purchase are rated as investment grade by at least one standard rating service.
- f. Mutual funds registered under the Investment Company Act of 1940 with the authority to purchase only investment vehicles that are legal for direct investment by a public corporation.
- g. External investment pools as authorized by Public Act 20 as amended.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

Assessments Receivable

Assessments receivable consist of amounts due from individuals and other local units of government for assessments related to specific drain projects. The current portion of assessments levied by the Drain Commission to land owners are included in the December tax bill and attached as an enforceable lien as of December 1. The current portion of assessments to land owners are billed and collected by the local units of government and remitted to the County. Assessments receivable are offset by deferred revenue on the fund financial statements and record as revenue when received. Assessments recorded as revenue in the government-wide financial statements in the year in which the assessment receivable is recorded.

Capital Assets

Capital assets, which consist of infrastructure, are reported in the governmental activities column in the government-wide financial statements.

Infrastructure assets are defined by the government as assets with an initial, individual cost of more than \$25,000 and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at estimated historical cost where no historical records exist. Only infrastructure assets acquired or donated since 1980 are included in the Drain Commission capital asset balance. Donated capital assets are valued at their estimated fair market value on the date received.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

Depreciation on infrastructure is computed using the straight-line method over an estimated useful life of 30 years.

Deferred Revenue

Funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet earned.

Long-Term Liabilities

In the statement of net assets, long-term debt is reported as long-term liabilities.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources and payments made on outstanding debt as an expenditure.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

Fund Equity/Net assets

Governmental funds report fund balance in the following five categories:

1. Non-spendable - the related asset's form does not allow expenditure of the balance. The assets are either (a) not in a spendable form or (b) legally or contractually required to be maintained intact. Nonspendable fund balance would be equal to inventory, prepaid items, non-current financial assets, and the nonspendable portion of endowments.
2. Restricted - the related assets can only be spent for the specific purposes stipulated by constitution, external resource providers, or as identified in enabling legislation.
3. Committed - the related assets can only be spent for a specific purpose identified by formal action of the entity's governing body.
4. Assigned - the related assets can only be spent for a specific purpose identified by management as authorized by the governing body.
5. Unassigned - is the residual classification and includes all spendable amounts not contained in the other classifications.

Fund Balance can only be committed by resolution of the Board.

When multiple net asset/fund balance classifications are available for use it is the government's policy to utilize the most restricted balances first, then the next most restricted balance as needed.

2. EXCESS OF EXPENDITURES OVER APPROPRIATIONS IN BUDGETARY FUNDS

State law provides that the Drain Commission shall not incur expenditures in excess of the amount appropriated.

In the body of the financial statements, the Drain Commission's actual expenditures and budgeted expenditures for the special revenue fund has been shown on a departmental activity basis.

During the year ended December 31, 2011, the Drain Commission incurred expenditures in excess of the amounts appropriated as follows:

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance</u>
Special revenue fund			
Construction	\$2,490,684	\$2,642,828	\$(152,144)
Interest and fees	10,716	35,731	(25,015)

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

3. CASH AND INVESTMENTS

Cash and investments reported on the financial statements consist of the following balances at year end:

	<u>Cash and Investments</u>
Savings	\$ 135,451
Ottawa County investment pool	<u>1,383,925</u>
Cash and investments	<u><u>\$1,519,376</u></u>

The savings accounts are in one financial institution located in Michigan. All accounts are in the name of the Drain Commission and a specific fund or common account. They are recorded in Drain Commission records at fair value.

Deposit risk

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of a bank failure, the Drain Commission's deposits may not be returned. As of year end, the Drain Commission's bank balance of \$135,451 was not exposed to custodial credit risk because it was insured and/or collateralized.

Investment risk

The above Ottawa County investment pool balance is held by Ottawa County at year end. The amount of investment risks can be determined for Ottawa County as a whole, but cannot be separately identified for the Drain Commission. The Ottawa County investment pool is unrated.

4. INTERFUND TRANSACTIONS

Interfund receivables and payables of individual funds at December 31, 2011 were as follows:

	<u>Payable Fund</u>		<u>Total</u>
Receivable Fund:	Special Revenue		
	Fund		
Nonmajor governmental funds	<u>\$229,659</u>		<u>\$229,659</u>
Total	<u><u>\$229,659</u></u>		<u><u>\$229,659</u></u>

Interfund balances primarily reflect loans made from funds with cash and investments to those funds requiring temporary cash flow.

A transfer of \$121 was made from the debt service fund to the special revenue fund during the year.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

5. RELATED PARTY TRANSACTIONS

The Drain Commission assesses Ottawa County (the primary government of which the Drain Commission is a component unit) and the Ottawa County Road Commission (a component unit of Ottawa County) for drain projects. During 2011, the County paid assessments to the Drain Commission of \$245,670, with no remaining balance at December 31, 2011. During 2011 the County Road Commission paid assessments to the Drain Commission of \$175,284 and there are also assessments due from the Road Commission of \$27,427, which are included in assessments receivable at year end.

6. CAPITAL ASSETS

Capital asset activity for the year was as follows:

	Balance January 1, 2011	Additions	Deletions	Balance December 31, 2011
Capital assets, being depreciated				
Infrastructure	\$37,639,313	\$2,095,703	\$ -	\$39,735,016
Less: accumulated depreciation	13,210,066	1,289,572	-	14,499,638
Capital assets, net	\$24,429,247	\$806,131	\$ -	\$25,235,378

Current year additions include \$43,590 of donated infrastructure.

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

7. DEBT

The following is a summary of long-term debt activity and balances for the year:

	<u>Balance January 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2011</u>	<u>Due Within One Year</u>
Dayton Drain Drainage District Special assessment note Series 2004, due in annual installments of \$7,600 through June 15, 2014, plus interest at 4.57%	\$ 30,400	\$ -	\$ 7,600	\$ 22,800	\$ 7,600
Nunica Drain Drainage District Nunica Drain Bonds, Series 2007, due in annual installments of \$5,767 through June 1, 2022, plus interest at 4.85%	69,199	-	5,767	63,432	5,767
Munn Drainage District Munn Drain Bonds, Series 2010, due in annual installments of \$20,000 to \$25,000 through December 1, 2030, plus interest ranging from 2.00% to 4.40%	495,000	-	20,000	475,000	25,000
Various Drainage Districts 2010 Various Drain notes payable, due in annual installments ranging from \$11,000 to \$613,900, with due dates ranging from June 1, 2011 through June 1, 2017, plus interest ranging from 2.70% to 5.15%	1,164,000	-	187,900	976,100	613,900
Various Drainage Districts 2011 Various Drain notes payable, due in annual installments ranging from \$78,800 to \$273,800, with due dates ranging from June 1, 2012 through June 1, 2016, plus interest ranging from 1.62% to 2.69%	-	589,000	-	589,000	78,800
Total	\$1,758,599	\$589,000	\$ 221,267	\$2,126,332	\$731,067

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2011

The following is a summary of future principal maturities and interest requirements:

<u>Year ending December 31:</u>	<u>Principal</u>	<u>Interest</u>
2012	\$731,067	\$66,775
2013	425,567	47,935
2014	230,566	35,187
2015	222,966	27,051
2016	120,567	18,268
2017-2021	164,835	64,903
2022-2026	130,764	34,327
2027-2030	100,000	8,653
Total	<u>\$2,126,332</u>	<u>\$303,099</u>

The following is a summary of short-term note activity and balances:

	<u>Balance January 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance December 31, 2011</u>	<u>Due Within One Year</u>
Various Drainage Districts					
Various Drain notes payable, principal payments ranging from \$13,000 to \$250,000, due in 2012, plus interest ranging from 1.25% to 1.65%	\$521,500	\$900,000	\$521,500	\$900,000	\$900,000

8. COMMITMENTS

At year end the Drain Commission had outstanding construction commitments of approximately \$225,000.

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REQUIRED SUPPLEMENTARY INFORMATION

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

SPECIAL REVENUE
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL

FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Budget Amounts</u>		<u>Actual Amount</u>	<u>Variance Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Special assessments	\$ 3,030,000	\$ 3,030,000	\$ 1,945,961	\$ (1,084,039)
Interest	37,000	37,000	16,954	(20,046)
Total revenues	<u>3,067,000</u>	<u>3,067,000</u>	<u>1,962,915</u>	<u>(1,104,085)</u>
Expenditures				
Construction	2,490,684	2,490,684	2,642,828	(152,144)
Principal on long-term bonds and notes	358,600	358,600	195,500	163,100
Interest and fees	10,716	10,716	35,731	(25,015)
Total expenditures	<u>2,860,000</u>	<u>2,860,000</u>	<u>2,874,059</u>	<u>(14,059)</u>
Revenues over (under) expenditures	<u>207,000</u>	<u>207,000</u>	<u>(911,144)</u>	<u>(1,118,144)</u>
Other financing sources				
Bond issue	-	-	589,000	589,000
Transfers in	-	-	121	121
Transfers out	-	-	-	-
Total other financing sources	<u>-</u>	<u>-</u>	<u>589,121</u>	<u>589,000</u>
Net changes in fund balance	207,000	207,000	(322,023)	(529,144)
Fund balance, beginning of year	<u>893,327</u>	<u>893,327</u>	<u>893,327</u>	<u>-</u>
Fund balance, end of year	<u>\$ 1,100,327</u>	<u>\$ 1,100,327</u>	<u>\$ 571,304</u>	<u>\$ (529,144)</u>

Note to required supplementary information

Budgets and Budgetary Accounting

The Authority adopts an annual budget for the general fund following the GAAP basis of accounting. Unexpended appropriations lapse at year end.

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**NONMAJOR FUND
FINANCIAL STATEMENTS**

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NONMAJOR GOVERNMENTAL FUNDS
COMBINING BALANCE SHEET

DECEMBER 31, 2011

	<u>Capital Projects</u>			
	<u>Revolving</u>	<u>Revolving Construction</u>	<u>Revolving Maintenance</u>	<u>Total</u>
Assets				
Cash and investments	\$ 40	\$ 104,292	\$ 437	\$ 104,769
Due from other funds	174,960	-	54,699	229,659
Assessments receivable	-	-	-	-
Total assets	<u>\$ 175,000</u>	<u>\$ 104,292</u>	<u>\$ 55,136</u>	<u>\$ 334,428</u>
 Liabilities and fund balances				
Liabilities				
Due to other funds	\$ -	\$ -	\$ -	\$ -
Due to primary government	175,000	-	-	175,000
Total liabilities	175,000	-	-	175,000
 Fund balances				
Restricted for:				
Construction and maintenance	-	104,292	55,136	159,428
Total liabilities and fund balances	<u>\$ 175,000</u>	<u>\$ 104,292</u>	<u>\$ 55,136</u>	<u>\$ 334,428</u>

OTTAWA COUNTY OFFICE OF THE DRAIN COMMISSIONER
(a Component Unit of Ottawa County)

NONMAJOR GOVERNMENTAL FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED DECEMBER 31, 2011

	<u>Capital Projects</u>			<u>Total</u>
	<u>Revolving</u>	<u>Revolving Construction</u>	<u>Revolving Maintenance</u>	
Revenues				
Special assessments	\$ -	\$ 493	\$ -	\$ 493
Interest	-	447	430	877
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	-	940	430	1,370
Expenditures				
Construction	-	329	-	329
	<hr/>	<hr/>	<hr/>	<hr/>
Net changes in fund balances	-	611	430	1,041
Fund balances, beginning of year	<hr/>	<hr/>	<hr/>	<hr/>
	-	103,681	54,706	158,387
Fund balances, end of year	<hr/>	<hr/>	<hr/>	<hr/>
	\$ -	\$ 104,292	\$ 55,136	\$ 159,428

INTERNAL CONTROL AND COMPLIANCE



Vredeveld Haefner LLC

CPA's and Consultants

4001 Granada Ct.

Grand Rapids, MI 49534

FAX (616) 828-0307

Douglas J. Vredeveld, CPA

(616) 446-7474

Peter S. Haefner, CPA

(616) 460-9388

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

June 4, 2012

Ottawa County Office of the Drain Commissioner
Board of County Commissioners
West Olive, Michigan

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Ottawa County Office of the Drain Commissioner (the Drain Commission), a component unit of Ottawa County, Michigan, as of and for the year ended December 31, 2011, which collectively comprise the Drain Commission's basic financial statements and have issued our report thereon dated June 4, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Drain Commission's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Drain Commission's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Drain Commission's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Drain Commission's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Drain Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the Drain Commission, Board of County 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.

Vredeveld Haefner LLC

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Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: County of Ottawa Annual Financial Report – Vredeveld
Haefner LLC

SUGGESTED MOTION:

To receive for information and forward to the Board of Commissioners the Comprehensive Annual Financial Report (CAFR) of the County of Ottawa for the year ended December 31, 2011.

SUMMARY OF REQUEST:

The Uniform Budgeting and Accounting Act require that all local units of government complete an annual financial audit. A copy of the audit is submitted to the State of Michigan.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

- Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.
2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.
3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.
4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:



Vredeveld Haefner LLC

CPA's and Consultants

4001 Granada Ct.
Grand Rapids, MI 49534
FAX (616) 828-0307

Douglas J. Vredeveld, CPA

(616) 446-7474

Peter S. Haefner, CPA

(616) 460-9388

June 15, 2012

To the Board of Commissioners
County of Ottawa, Michigan

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa, Michigan for the year ended December 31, 2011. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards* and OMB Circular A-133, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated November 17, 2011. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the County of Ottawa, Michigan are described in Note 1 to the financial statements. As described in Note 1 of the County's audit report, the County of Ottawa, Michigan changed accounting policies related to the classification of fund balance by adopting GASB Statement No. 54 in 2011. We noted no transactions entered into by the governmental unit during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were:

Useful lives of capital assets, the allowance for uncollectible accounts receivable, and the valuation of the pension and other post employment benefit (OPEB) plan obligations.

Management's estimate of the useful lives and uncollectible accounts is based on previous history and the estimate of pension and OPEB plan obligations is based on an actuarial valuation of the Plan. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

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Management Representations

We have requested certain representations from management that are included in the management representation letter dated June 15, 2012.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the governmental unit's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We also noted the following items:

Allocated expenses

We noted two instances where cost allocations related to employment services did not have supporting documentation. Expenses that are charged to various programs are required to be spread based on a measurable base. We recommend more care be given to maintaining adequate documentation to support the basis of allocated costs.

Cash receipting

During our review of internal controls we noted that one individual is in charge of the billing, receipt of payments, and posting and adjusting of various miscellaneous receivable balances. An improvement to the system of internal controls would have some of these responsibilities performed by another individual. The County's mitigating control is the review of monthly activity, however this review does not appear to be occurring. We suggest the County review the process and make changes as deemed necessary.

Suspension and debarment documentation

During our audit we noted that review of the suspension and debarment list was not always properly documented. We noted no instances where a suspended or debarred vendor was used. However we suggest the County update procedures to ensure proper documentation is retained for meeting compliance requirements.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Commissioners and management of the County of Ottawa, Michigan and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Uredexeld Haefner LLC

**County of Ottawa
Grand Haven, Michigan**



**2011 Comprehensive Annual
Financial Report**
Year Ended December 31, 2011

COMPREHENSIVE ANNUAL FINANCIAL REPORT

of

COUNTY OF OTTAWA

Grand Haven, Michigan

For the Year Ended December 31, 2011

BOARD OF COMMISSIONERS

2011

PHILIP KUYERS, CHAIRPERSON
JAMES HOLTROP, VICE CHAIRPERSON

JOSEPH BAUMANN
GREG DEJONG
DONALD DISSELKOEN
JIM HOLTVLUWER
ROBERT KARSTEN

JANE RUITER
ROGER RYCENGA
DENNIS W. SWARTOUT
STU VISSER

ADMINISTRATOR
ALAN G. VANDERBERG

FISCAL SERVICES DIRECTOR
ROBERT SPAMAN

COUNTY OF OTTAWA
Comprehensive Annual Financial Report
For the Fiscal Year Ended December 31, 2011

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County of Ottawa

Administrator's Office

Alan G. Vanderberg
County Administrator

12220 Fillmore Street, Room 310, West Olive, Michigan 49460

West Olive (616) 738-4068

Fax (616) 738-4888

Grand Haven (616) 846-8295

Grand Rapids (616) 662-3100

e-mail: avanderberg@miottawa.org

June 25, 2012

Members of the Board and the Citizens of the County of Ottawa:

The Comprehensive Annual Financial Report of the County of Ottawa, Michigan, for the fiscal year ended December 31, 2011, is submitted herewith. The financial statements included in this report have been audited by Vredeveld Haefner LLC, an independent firm of certified public accountants. The report is prepared for the purpose of disclosing the County's financial condition to its residents, elected officials, and other interested parties.

The financial statements have been prepared in compliance with applicable State statutes and Generally Accepted Accounting Principles (GAAP) as stated in the Governmental Accounting Standards Board statements and interpretations. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. We believe the data, as presented, is accurate in all material aspects, and that it is presented in such a manner as to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its funds.

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

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

REPORTING ENTITY AND ITS SERVICES

Named for the Ottawa Indians who hunted and fished the area's forests and streams, Ottawa County was established in 1837. The County began operation in December of 1837, and the U.S. Census of 1840 listed only 208 people in all of Ottawa County. The estimated 2011 population is 266,300. Ottawa County, encompassing an area of approximately 565 square miles, is located in the southwestern portion of Michigan's lower peninsula having over 30 miles of Lake Michigan shoreline. The County is comprised of six cities, one village, and seventeen townships. Ottawa County is the eighth largest county in Michigan in terms of total population. The County is bordered by the City of Muskegon to the Northwest and the City of Grand Rapids to the East.

The topography of the County is flat to gently rolling, with approximately half of its land area being devoted to agricultural purposes. The County enjoys a healthy mix of tourism, industrial, commercial, and agricultural uses within its confines.

The County's legislative body is an eleven-member Board of Commissioners which is elected from single-member districts, determined by population, on a partisan basis for two-year terms. The Board annually elects from within its ranks a Chairman and Vice-Chairman by majority vote.

The financial reporting entity of Ottawa County includes all the funds and capital assets of the primary government (i.e., Ottawa 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 County provides a full range of services that are either mandated by State statute or authorized by the County Board of Commissioners. These services include legislative, judicial, public safety, public works, health, welfare, recreational, capital improvements and general administrative services.

Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the Ottawa County Building Authority is separated into the appropriate categories of Debt Service, Capital Projects, Capital Assets and Long-term Debt and the Ottawa County, Michigan Insurance Authority is reported as an internal service fund. Discretely presented component units are reported separately in the government wide 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 Ottawa County Road Commission, the Ottawa County Central Dispatch Authority, the Ottawa County Public Utilities System, and the Ottawa County Drain Commission are reported as discretely presented component units.

ECONOMIC CONDITION AND OUTLOOK

The Great Recession is behind us. According to the National Bureau of Economic Research, the 18 month recession ended in June of 2009. The economic recovery is slow, but sure. A review of current economic data and information shows that we are in a period of improvement across

the country and in the State of Michigan. Likewise, Ottawa County’s economy is exhibiting many positive signs.

Employment

State

Michigan no longer has the unfortunate distinction of the highest annual average state unemployment rate in the nation. Michigan’s annual average unemployment rate (not seasonally adjusted) has been declining each year since its most recent peak of 13.4 percent in 2009. In a review of the 2011 annual average unemployment rates for the states, the national average unemployment rate was 8.9 percent. Michigan’s rate was 10.3 percent. There were six states with higher rates of unemployment than Michigan. In January of 2012, Michigan’s seasonally adjusted unemployment rate fell again to nine percent, improving its ranking to the 40th state in the nation in terms of employment. Between January 2011 and January 2012, Michigan registered the largest jobless rate decrease (-1.9 percentage points) of all states in the nation.

Ottawa County

As a result of the Great Recession, Ottawa County’s annual average unemployment rate also peaked in 2009 at 12.1 percent. Specifically, the annual average employment of 112,900 recorded in 2007 fell to 100,700 in 2009. Since then, total employment in Ottawa County has steadily improved:

Ottawa County’s Total Employment 2007-2012 (Non-Farm, Not Seasonally Adjusted)			
<i>Year</i>	<i>Annual Average total Non-Farm Employment</i>	<i>Change</i>	<i>% Change</i>
2007	112,900		
2008	110,100	(2,800)	(2.5%)
2009	100,700	(9,400)	(8.5%)
2010	103,500	2,800	2.8%
2011	109,400	5,900	5.7%
2012 (January)	111,800	2,400	2.2%

Of the 17 labor market areas which comprise the State of Michigan, Ottawa County’s unemployment rate at the beginning of 2011 (for January) was the second lowest at 7.4 percent. In fact, Ottawa County’s unemployment rate is approaching 6 percent, which is generally considered the point where there is less concern, since that rate reflects normal job changes in the labor force.

The comeback of employment in Ottawa County was noticed at the national level. In December 2011, the Milken Institute, a non-profit think tank based in Santa Monica, California, published a list of the Best-Performing Cities in 2011. The Holland-Grand Haven MSA (Ottawa County) ranked second among 200 large labor market areas in the criteria of One-Year Job Growth Between 2009 and 2010. Likewise, the U. S. Bureau of Labor Statistics reported in

January 2012, that Ottawa County posted the largest percentage increase in employment between June 2010 and June 2011 than any other large county in the nation (ranked first among 322 large counties). The corresponding employment increase in Ottawa County was 4.7 percent which compared to the national average of only 0.9 percent.

Composition of the Ottawa County Workforce

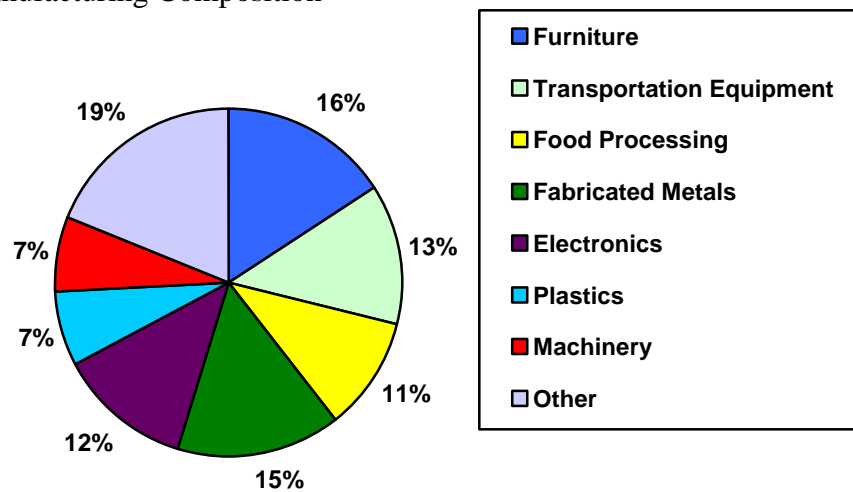
An economic attribute of Ottawa County, which especially distinguishes the County from other counties, is having a large share of its workforce engaged in manufacturing. This characteristic hurt the County during the grip of the Great Recession when the purchases of durable goods slowed to a crawl. That concentration of manufacturing employment is now *helping* the County since growing consumer demand for durable goods is returning. Ottawa County’s manufacturing dominance has again become an asset. It is estimated that about 21 percent of the Holland-Grand Haven MSA (Ottawa County) gross domestic product is exported compared to an 11 percent national average.

Notably, Ottawa County’s share of manufacturing workers as of January 2012 was 29.2 percent of the total non-farm workforce. This compares to State of Michigan and national shares of manufacturing workers of 13.3 and 9.0 percent, respectively. Five years ago (in 2007), Ottawa County’s manufacturing workforce share was larger at 31.3 percent. The State’s share of manufacturing workers at that time was also higher at 14.5 percent of total employment.

In January of 2012, Ottawa County’s non-farm, not seasonally adjusted workforce was 111,800. Of that total, employment in the services sector collectively accounted for 36,900 workers. Manufacturing was the next largest employing sector with 32,600 workers, followed by government (federal, State & local public) employees at 18,400 and the trades, transportation & utilities at 16,400 jobs. The three remaining, smaller sectors were natural resources, mining & construction at 3,400 workers; financial activities also at 3,400; and workers in information technology at 700.

Within manufacturing, employment is rather diversified with seven industry groups collectively constituting about eighty one percent of Ottawa County’s manufacturing base:

Ottawa County Manufacturing Composition

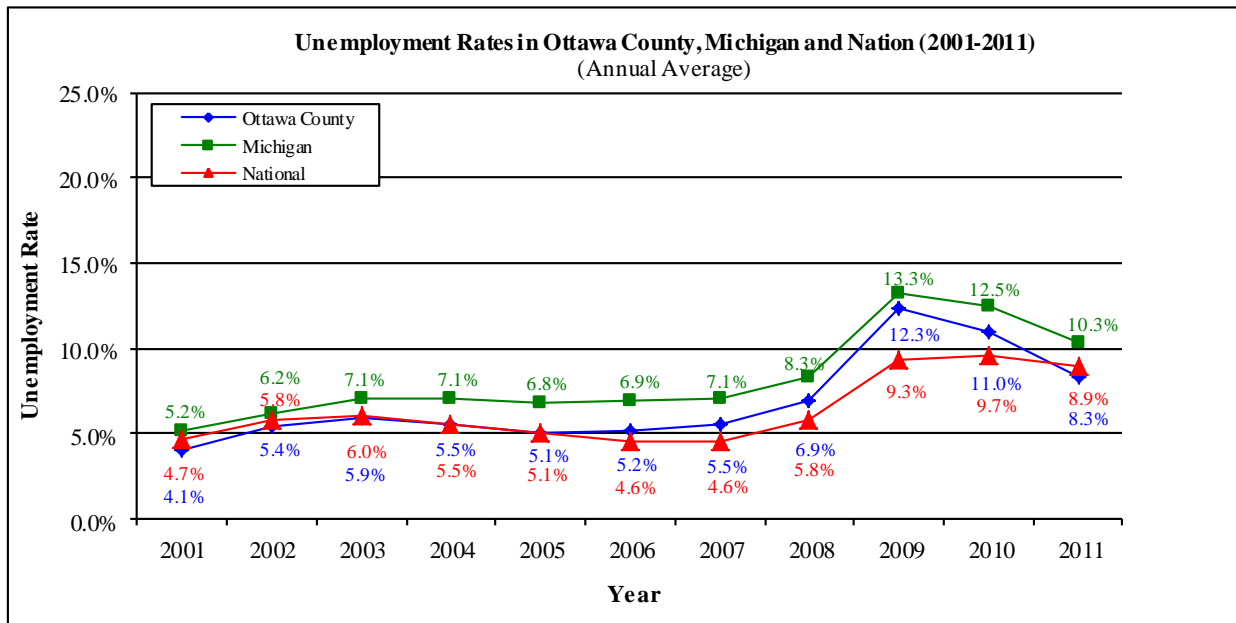


It is important to note that employment in the largest group (furniture) accounts for no more than 16 percent of the total manufacturing employment. The next largest group was fabricated metals with a close 15 percent of the total.

Current Unemployment Statistics

Ottawa County experienced a steady rise in annual average unemployment rates for the last several years with the sharpest increase occurring between 2008 and 2009. Notably, the unemployment rate in Ottawa County declined in 2010, from 12.3 percent to 11.0 percent. This same pattern was true with the State’s unemployment rate which decreased from 13.3 percent in 2009 to 12.5 percent in 2010. In contrast, the national rate continued to increase in 2010, from 9.3 percent to 9.7 percent.

Annual Unemployment Rates (2001-2011)



Source: Michigan Labor Market Information (Michigan Department of Energy, Labor and Economic Growth)

Employment Outlook

State

According to the most recent economic forecast of the University of Michigan (April 6, 2012), Michigan’s recovery will realize an estimated 54,300 net new jobs in 2012. That growth will be followed by another net increase of 44,400 jobs in 2013. “The dominant job providers are manufacturing, professional and business services (including temporary help), and health services.” Only the government sector is expected to lose jobs over this period.

According to the Michigan House Fiscal Agency’s most recent forecast (January 2012), “after experiencing a decade of annual job losses, Michigan wage and salary employment is forecast to grow by about 63,000 workers in CY 2011.” That total job creation equates to about a 1.6 percent rate of growth. For the next several years, the annual rates of job growth are expected to be 1.1 percent in both 2012 and 2013 and then 1.2 percent in 2014.

Recent Trends & Projections in the Automotive Industry

Transportation equipment is the third largest industry group in Ottawa County's manufacturing sector, in terms of employment. According to LMC Automotive, approximately 2.1 million light motor vehicle units are expected to be produced in Michigan's assembly plants in 2012. For each of the next three years (2013 to 2015), the forecasts are for approximately 2.4 million units to be produced. In 2011, the total U.S. sales of light motor vehicles were 12.7 million units. The annual sales totals are expected to be 13.6 million units in 2012, followed by 14.4 million units and 14.9 million units in 2013 and 2014, respectively. Michigan auto parts producers which survived the Great Recession are expected to be at full capacity going forward.

Recent Trends & Projections in the Furniture Industry

In terms of employment, the office furniture industry represents the largest manufacturing group in Ottawa County. In 2007, the total U.S. production of office furniture was approximately \$ 11.4 billion. With the Great Recession, the annual production volumes dropped to a low of \$ 7.8 billion in 2009. Since then, the production has risen each year to \$9.3 billion in 2011. The U.S. office furniture market forecasts for 2012 and 2013 are production totals of \$ 9.2 billion and \$ 9.8 billion, respectively.

Ottawa County

The good news for Ottawa County is that according to the most recent forecast of the W.E Upjohn Institute (January 10, 2012), total employment in Ottawa County will continue to grow at annual rates of 2.9 and 2.6 percent for 2012 and 2013, respectively. The sector contributing most to this growth is manufacturing (3.0 to 3.4 percent annually) followed closely behind by the services sector (2.9 to 3.0 percent annually). The government sector; however, is expected to experience declines in employment over the next two years with annual job losses of -0.5 and -0.7 percent, respectively.

Ottawa County Tax Base

The above employment forecast does not take into account the specific information associated with several large, recently identified manufacturing expansion projects which will significantly boost the number of manufacturing jobs in Ottawa County (and the local tax base). The Gentex Corporation in Zeeland has recently announced a commitment to construct a new manufacturing complex in Zeeland Township. The North Riley Street Campus will consist of four new manufacturing facilities with a combined space of over 1 million square feet to be built on a 140-acre site. Collectively, these new production/distribution facilities will employ an estimated 3,744 employees. Construction on the first building began in February 2012. Completion of the \$126 million facility (and associated infrastructure) is anticipated in 2016 and will house about 936 of those anticipated total new jobs. It is expected that this will be "a continuous build project" until all four facilities are up and occupied at the end of approximately 12 years. The estimated total project cost (private sector investment) will be approximately \$472 million. The needed public infrastructure (water & sanitary sewer collection & treatment, road, and electrical system) in both Zeeland Township and City to support this long-term major manufacturing expansion project is estimated to be approximately \$15.4 million.

Another just recently identified (but confidential) prospective new major agricultural/industrial development project is targeted for a site in northern Ottawa County. The \$49 million bottling plant includes a new 30,000 square foot building which would likely start construction yet in 2012 and the acquisition of new machinery & equipment. An estimated 133 direct new jobs would be created over the next two years by this new food processor.

Other recently known industrial expansion projects (building additions & renovations and/or internal expansions- acquisitions of new machinery & equipment) that have started construction or will likely start yet this year, include the following:

Company	Community	Preliminary Cost
Alliance Analytical Labs	City of Coopersville	\$440,000
Woodward	City of Zeeland	\$1,650,000
Commercial Mfg	Grand Haven Township	\$2,500,000
Agape Plastics	Tallmadge Township	\$5,700,000
STM Manufacturing	City of Holland	\$1,100,000
DeWys Manufacturing	Wright Township	\$4,000,000
Ventura	City of Zeeland	\$525,000
	Total:	\$15,915,000

In the health services sector, there are two large development projects in the Holland area- one which has just completed construction and the other project will go under construction in the summer of 2012. Spectrum Health has built a \$15.8 million medical facility in Holland Township. The new 58,000 square foot medical center will employ approximately 100 health care workers. In the City of Holland, Holland Hospital recently announced plans for the construction of a \$10 million, 23,000 square foot addition to its east wing of the main hospital for additional patient care services. Last year, Holland Hospital's workforce grew by 59 employees over the previous year.

Another indicator of manufacturing recovery is Public Act 198 industrial facilities tax exemption activity. According to the State Tax Commission, a total of 63 certificates were issued for industrial expansion projects in Ottawa County last year. The combined value of those investments to occur over the next 24 months was \$227.5 million. These expansion projects will result collectively in an estimated 1,009 new jobs. Both the investment and job creation totals in 2011 were the highest annual figures over the past 5 years, as shown below.

<u>Year</u>	<u>Number of Exemptions</u>	<u>Total Exemption Amount</u>	<u>Estimated Job Creation</u>
2007	61	\$172,100,000	835
2008	49	\$206,900,000	842
2009	37	\$178,500,000	656
2010	34	\$82,400,000	357
2011	63	\$227,500,000	1,009

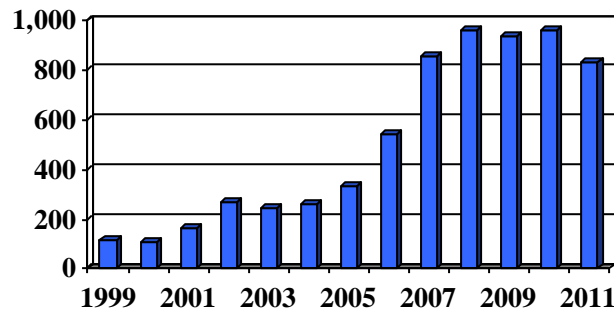
Ottawa County ranked second of 83 counties in Michigan in terms of the number of certificates issued and the sixth county in terms of total investments. This level of expansion activity in

Ottawa County’s manufacturing sector is further proof that the manufacturing sector is back to its pre-Great Recession level.

Housing

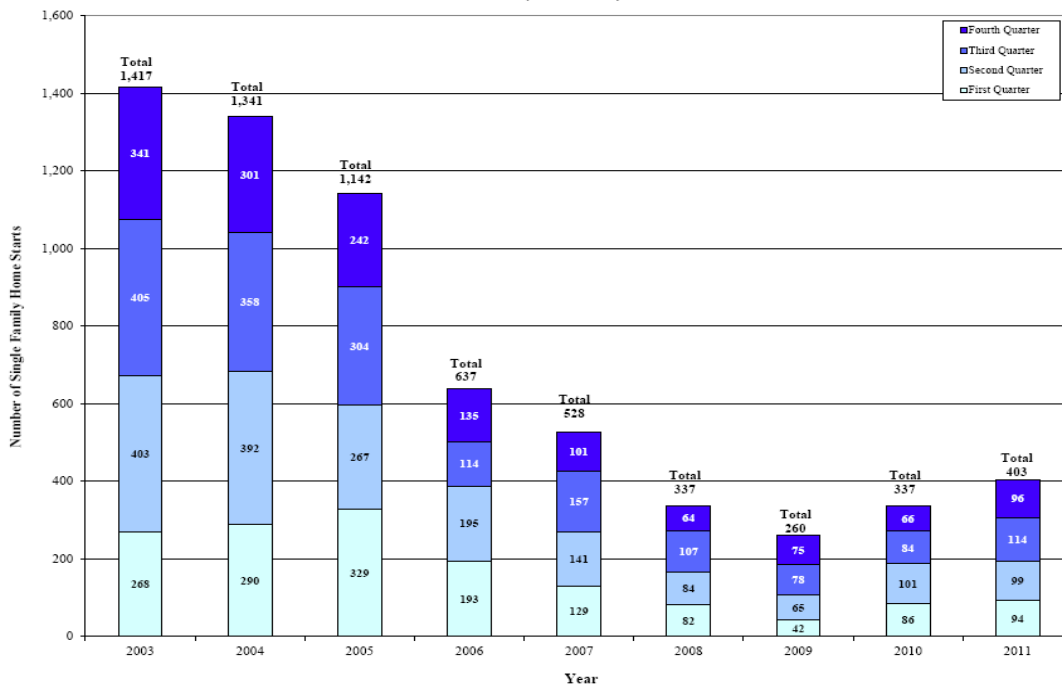
The recession has been marked by record high home foreclosures throughout the country. Michigan has been among the top states with the highest amount of foreclosure activity. In Ottawa County, home foreclosures began rising in 2007 to 850 filings for that year (which was 57 percent higher than the 2006 total of 540). High annual levels of foreclosure filings have been experienced for the last three years: 957 in 2008, 933 in 2009 and 953 in 2010. The good news is that 2011 saw fewer home foreclosures:

Ottawa County Mortgage Foreclosures



Though housing starts remain low, the County is starting to see an upward trend:

Residential Single Family Home Starts in Ottawa County* (2003-2011)



* Home starts in Blenden and Chester Townships are excluded from this chart. Builder Track did not track home starts in these townships on a consistent basis between 2003 and 2011.
 Source: Builder Track Reports, Lakeshore Area Quarterly Report
 Prepared by: Planning and Performance Improvement Department (01/10/12)

Nevertheless, with an abundance of housing units in foreclosure over the last few years, there has been a large inventory of vacant residential structures. That inventory has had a negative impact on the construction of new housing. In Ottawa County, during the non-recession years, the annual number of single family home starts consistently exceeded the 1,000 units mark. The number of home starts began falling in 2006 with 637 starts and then continued with yearly declines through 2009 with a bottomed-out figure of 260 starts. In 2010, the number of single family unit starts began to rebound with 337 units. The 2011 total also showed an improving new housing market with 403 starts. It may be another two years before the 1,000 units mark is again reached in Ottawa County.

The construction of new multiple family unit starts in Ottawa County also was negatively impacted over the past few years. For the last 3 years combined (2009-2010), there were a total of 47 starts which compared to 311 in 2008 alone. However, the growth in student enrollment at Grand Valley State University in Allendale Township has fueled the market for multiple unit residential development.

Another negative impact of this recession has been a reduction in existing property values. Several local units of government in Ottawa County continued experiencing decreases in taxable property values based on the 2011 and 2012 Equalization reports. The County overall experienced decreases in taxable value of 2.15 percent and 0.96 percent, respectively. In 2011, more (18 of 23) local units of government reported decreases in taxable property values than increases. The range of changes in taxable value was (5.68%) to +1.56%. These reduced taxable values (in the absence of any millage rate increases) result in substantially less tax revenues for local, county and State taxing authorities. This will likely impact the ability of governments to provide continued levels of municipal programs and services which may lead to reductions in public sector employment.

Income

The return of manufacturing jobs has also had a positive impact on wages, reversing the slides in median household incomes that occurred in the nation, State of Michigan and Ottawa County between 2008 and 2009. In each of those years, the median household income for Ottawa County exceeded the averages of both the U.S. and Michigan. In 2010, Ottawa County’s median household income of \$ 53,454 again exceeded the national average of \$ 50,046 and greatly exceeded the State average of \$ 45,354.

Median Household Incomes, 2007- 2010

<u>Year</u>	<u>Ottawa County</u>	<u>Michigan</u>	<u>United States</u>
2010	\$ 53,454	\$ 45,354	\$ 50,046
2009	52,107	45,254	50,221
2008	56,208	49,788	50,303
2007	55,088	49,370	50,233

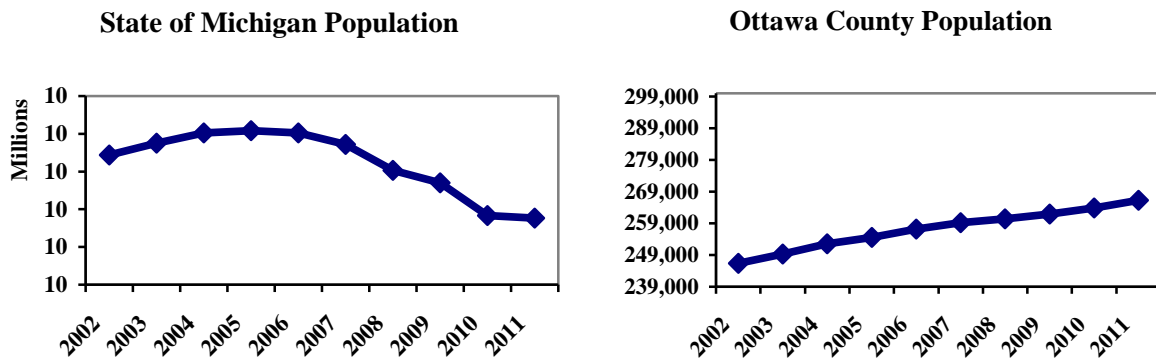
Population

Along with the growth in jobs within Ottawa County, the total population of Ottawa County has continued to increase year after year during the last decade. Michigan was the only state in the

nation to experience a net loss (-0.6 percent) in total population between 2000 and 2010. In contrast, Ottawa County’s total population grew by 10.7 percent over that ten-year period. “Ottawa County is still the fastest growing county over 200,000 in population and the County has the distinction of being the sole County among Michigan’s 83 counties to grow at a double-digit rate for each of the past 5 decades.”

The Census Bureau reported Ottawa County’s 2010 population to be 263,801 residents. Ottawa County ranked the eighth largest county in the State of Michigan in terms of total population. Over the last 5 years, including the Great Recession years from 2007 to 2009, Ottawa County’s total population increased by 7,839 residents or by approximately 3.0 percent. The latest population projections for Ottawa County forecast population totals of 290,236 and 316,671 for the years 2015 and 2020, respectively.

The graphs below show the different population trends between Ottawa County and the State of Michigan.



The road ahead for Michigan’s economy will continue to be challenging. However, both State and Ottawa County officials are committed to strengthening the economy through diversification and the development of new sectors (like advanced energy storage) beyond the traditional automotive manufacturing. Major steps have been taken to achieve this goal, and Ottawa County continues to look for ways to make itself an attractive venue for business development. The entrepreneurial spirit, favorable local business climate and extensive business support network are all embedded in the fabric of Ottawa County. The County is confident that the quality and work ethic of its workforce, the many amenities associated with living in Ottawa County as well as the new initiatives being pursued will result in the expansion of existing businesses and attraction of new investments and job opportunities.

Long Term Financial Planning/ Financial Policies

In addition to the local economy, the actions the County Board takes also affect the financial outlook for the County. The County has compiled information on both the discretionary and mandated services the County provides. From the information, the Board to establishes priorities and funding mechanisms which allow the County to respond to local and regional economic trauma, changes in service requirements, changes in State and Federal priorities and funding as they affect the County's residents. Currently, County services have been categorized as mandatory, discretionary but necessary, or discretionary. Beginning in 2008, the County Board has ranked the discretionary items to establish the priorities twice per year. In January of 2010, the Board also ranked a listing of all County functions. The study of mandatory services

will continue in order to determine minimum service levels for these services. The above strategies as well as other operating budget and fiscal policies guided the 2011 budget and, by extension, the financial results for 2011.

As a part of its budget process, the County projects financial results for five years for the General Fund. Beginning with the 2005 budget cycle, the projections showed that expenditures would continue to outpace revenues, eating up the County's fund balance rather quickly. It became clear that some of the negative revenue trends were not just temporary setbacks, but were permanent operating deficits. The Ottawa County Operating Budget Policy requires that the operating budget be supported by ongoing, recurring operating revenues, rather than through bonds or one-time dollars. This protects the County from fluctuating service levels and avoids crisis when one-time revenues are reduced or removed.

In addition, the County's fund balance policy directs the County to establish an unassigned fund balance in the General Fund to pay expenditures caused by unforeseen emergencies, for cash short-falls caused by revenue declines and to eliminate any short-term borrowing. The unassigned fund balance shall be maintained at an amount which represents a minimum of 10% and up to 15% of the General Fund (fund 1010 only) actual expenditures for the most recently completed audit but not more than the equivalent of three months of operations of the planned budget year. This policy results in a target unassigned fund balance range of \$5.9 million to \$8.9 million. In accordance with the General Fund Budget Surplus Policy, the excess assigned fund balance will be used to enhance County financing tools (specifically, the Stabilization fund and the Solid Waste Cleanup (landfill) commitments), provide additional funds for the 2013 budget, and provide future funding for building projects.

Unfortunately, the economic downturn and the sharp decline in housing values have necessitated additional response in order to maintain long-term financial stability. There are several negative pressures converging on the County all at once. Property tax makes up 60 percent of the General Fund revenue budget, so the decline in housing prices has a major impact. As the State works through its budget woes, funding to local units – including the County – is falling. Not only does the County have to deal with its own tax base decline, but also the shortfall of the State which gets passed on to the municipalities throughout the State. At the same time, demand for County services typically increases in a bad economy. In short, the County has less resources and more demand.

One key policy is that the County will strive to fully fund the County's financing tools. The financing tools are a set of funds established (in some cases) as far back as 20 years ago. These funds address a variety of ongoing costs by providing alternate funding sources. Costs addressed by the financing tools include debt service, landfill clean-up, equipment replacement, and capital improvements. The County estimates that over the next five years, the financing tools will be covering an average of \$6.6 million in costs each year.

With financial forecasting, the creation of long-term financing tools, and strict adherence to budget and fiscal policies, the County has positively impacted all future financial decisions and the County's financial stability. These tools have permitted the County to maintain low property tax rates, lower costs to departments, and provide services needed by County citizens. Maintaining these practices will be critical in addressing the new financial challenges before us.

MAJOR INITIATIVES

The Ottawa County Board of Commissioners initiated and/or completed a number of major initiatives in 2011 designed to enhance Ottawa County residents' quality of life and increase the effectiveness of County government. The following identifies the major initiative areas and the specific initiatives started, continued, or completed in each area.

Board/Administration

HEALTH INSURANCE

The County moved from self-funded to fully-funded insurance plans effective January 1, 2011. The changes resulted in a significant overall savings to the County and employees, while retaining quality health care choices with three different plan options. The average annual County cost for health coverage dropped from an estimate without plan changes of \$14,684 per employee to \$9,302. Additionally, a health management/wellness program is being deployed to help further contain the cost of health insurance and improve the health of employees.

DEFINED BENEFIT/DEFINED CONTRIBUTION ANALYSIS

Ottawa County has historically had a defined benefit pension plan with the Michigan Employees Retirement System (MERS) that provides employees with a monthly stipend based on final average compensation and years of service. Employers bear the investment risk and cost for an employee's retirement, making this system costly to an employer, especially in a bad market. A study was completed to identify both the short and long-term cost ramifications of changing retirement plans for new employees, estimating the change if made for all employee classifications could save \$30 million over 30 years. On December 27, 2011, the County Board approved a series of resolutions to move new County employees in a majority of job classifications from a defined benefit pension to a defined contribution pension effective January 1, 2012.

ENERGY EFFICIENCY AND CONSERVATION BLOCK GRANT (EECBG)

As a result of the American Recovery and Reinvestment Act of 2009, Ottawa County became a recipient of \$2,052,800 in funding for energy efficiency and conservation programs. Funding is expected to be utilized over a period of three years, with approximately \$1 million expended in 2010. Approximately \$350,000 was spent on County facilities to improve efficiencies that will be measured to demonstrate annual operating savings. In addition, approximately \$225,000 was shared with local units of government within Ottawa County to improve efficiency in their facilities. An additional \$18,000 was shared with qualifying businesses within Ottawa County to achieve efficiencies in their facilities.

PERFORMANCE DASHBOARDS

The Planning and Performance Improvement Department created two web-based Performance Dashboards in an effort to provide greater transparency to the public. The first Dashboard is comprised of highly-visual, interactive charts and graphs of several key performance indicators for the County and the State of Michigan. These indicators include, but are not limited to, economic strength, public safety, and quality of life. The second Dashboard displays statistics pertaining strictly to Ottawa County. These data are provided in a snapshot format (see image at right) that is modeled after a Local Government Dashboard template developed by Governor Snyder's Office.



Ottawa County LOCAL GOVERNMENT DASHBOARD

Fiscal Responsibility

Measure	Prior	Current	Progress
Annual general fund expenditures per capita	\$252	\$224	+
Fund balance as a percent of annual general fund expenditures	25.3%	30.4%	+
Unfunded other post employment benefits (OPEB) liability as a percent of annual general fund revenue	61%	50%	+
Debt burden per capita	\$96	\$87	+
Percentage of road funding provided by the general fund	0%	0%	○
Ratio of pensioners to employees	0.41	0.44	-
Number of services delivered via cooperative venture	40	58	+

Economic Strength

Measure	Prior	Current	Progress
Percent of community with access to high speed broadband	55.0%	99.2%	+
Percent of community age 25+ with Bachelor Degree or higher	28.2%	30.5%	+
Average age of critical infrastructure	TBD	TBD	TBD

Public Safety

Measure	Prior	Current	Progress
Violent crimes per thousand	1.62	1.55	+
Property crimes per thousand	18.8	18.0	+
Traffic injuries and fatalities	1,593	1,636	-

Quality of Life

Measure	Prior	Current	Progress
Miles of sidewalks and non-motorized trails per mile of local roads	0.13	TBD	TBD
Percent of general fund budget committed to arts, culture and recreation	0%	0%	○
Acres of park per thousand residents	21.81	22.93	+
Percent of community with curbside recycling	< 20%	98.9%	+

PROGRESS KEY:

Performance Improved	Performance Declined	Performance Maintained

Criminal Justice

NCSC COURTOOLS

The Circuit and Probate Courts continued the implementation of performance measures through the use of the CourTools developed by the National Center for State Courts (NCSC). The National Center developed CourTools by integrating the major performance areas defined by the Trial Court Performance Standards with relevant concepts from other successful public- and private-sector performance measurement systems. This balanced set of court performance measures provides the judiciary with tools to demonstrate effective stewardship of public resources. Being responsive and accountable is critical to maintaining the independence courts need to deliver fair and equal justice to the public.

COLLECTIONS/REIMBURSEMENTS

- Within Juvenile Services, collections and reimbursement efforts during 2011 led to increased bed rentals fees within the Juvenile Detention Center by over \$200,000 due to the valuable services offered within the Lighthouse program; and a significant increase in overall collections due to revision of reimbursement and intake procedures.

- In the Trial division, the addition of a second Felony Collections Clerk lead to an increase in Payment Installment Orders and assisted in monitoring more than 50% additional cases where financial obligations are owed.
- In the Trial division, over \$400,000 was collected in victim restitution during 2011; these monies are collected on behalf of and distributed to victims of crime within the Ottawa County community.

Economic Development and Land Use Planning

URBAN SMART GROWTH DEMONSTRATION PROJECT

In November, 2011, officials in Hudsonville approved a new highly-visual, user-friendly Downtown Zoning Ordinance. The Ordinance establishes a precedent for the use of visual illustrations in community planning documents. The intuitive planning document contains over 600 images that clearly convey a community's zoning standards with respect to architecture, setbacks, and parking, as well as signage, landscaping, and lighting. The Downtown Zoning Ordinance is the recipient of a 2011 Achievement Award from the National Association of Counties.

Technology

SERVER INFRASTRUCTURE UPGRADES

The OnBase (electronic content management) servers were replaced with a combination of virtual and physical servers. Additional virtual servers were created to support upgrades to the Avatar System and its test environment, as well as production and test environments for the MICA system. Demand for server storage continues to grow at a steady rate. Over the past year, the County's server storage has increased by 20%.

IMPLEMENTATION OF A NEW FINANCIAL AND HUMAN RESOURCES SOFTWARE

Ottawa County continued with the process to select a new Enterprise Resource Planning (ERP) software vendor. An ERP is a financial and human resource software system. Munis Systems, a division of Tyler Technologies located in Maine, was selected. The County's current system utilizes technology that is over 20 years old. The new ERP system is windows based with web capabilities. Implementation of the new ERP system began in December, 2011, with plans to go-live with the financials on October 1, 2012. The human resource/payroll modules are planned to go-live on January 1, 2013 for the first payroll of the year. Additional auxiliary modules will be implemented in early 2013.

NETWORK INFRASTRUCTURE UPGRADES

With the completion of the 2010/11 network upgrades, the IT Department has completed one of the main network design goals – all switches/routers at the County's major facilities connect to the network backbone at gigabit speeds. Also, as part of the phone system upgrade, all of the County's network backbone hardware was upgraded. The Phone system infrastructure replacement is complete. The phone system infrastructure has been consolidated from five separate main switches to a single switch with Geographical Redundant failover. Wireless access improvements including managed wireless access at several County facilities were also completed.

OFFICE 2010 TRANSITION

New desktop systems are being deployed with Windows 7 and Microsoft Office 2010. This is the first change in desktop standards in eight years. Human Resources worked closely with the User Services division of Information Technology to coordinate a smooth transition from Office 2003 to Office 2010. This major undertaking required significant development of new reference and instructional materials and a significant increase in the amount of training made available to employees. This collaboration will continue well into 2012 as the rest of the county upgrades to this new software and higher level classes are developed and added to the schedule.

ONLINE TRAINING

The online area of Human Resources training and development program continued to expand in 2011. New online training programs were developed in the areas of Bloodborne Pathogens, Radar, Firearms, Professional Development Plans, and other department specific topics. This option was utilized to complete required training in Bloodborne Pathogens for 825 employees, Radar training for 53 employees, LEIN training for 138 employees, Harassment training for 338 employees, and Firearms training for 95 employees.

COUNTY CLERK'S OFFICE

Major Initiatives from the County Clerk's Office include:

- *Electronic Death Records System* – All Ottawa County funeral homes now use the electronic death registry system to submit death records by electronic means. The Clerk's Office now submits death records to the State electronically
- *Business registration reminders & CCW appointment cards sent out on postcards* – This change has resulted in cost savings from the use of less paper and postage
- *TrueFiling* – Implemented the electronic filing process in Circuit Court records which allows certain case filings to be submitted electronically by attorneys. This process cuts down on paper, allows timely submission by attorneys, electronic service and more.
- *TrueCertify* – Certified copies of court records, primarily vital records (except birth records) and some election records, can now be sent electronically. This allows for quicker service to the customer as well as cost and time savings.

Quality of Life

RECREATION – PARK ACQUISITION AND IMPROVEMENT PROJECTS

- *Marne Bog Acquisition and Extension of the Musketawa Trail* – Ottawa County Parks acquired a 43 acre property in Wright Township to accomplish two objectives: 1) add land and provide access to the Marne Bog Natural Area, a special natural community which had been targeted for purchase for many years, and 2) provide an alternate route for the Musketawa Trail Extension around the Triick Farm, a feedlot operation that may have been negatively impacted by the planned route for the state trail. The trail extension will connect the existing Musketawa Trail, a 26 mile recreational trail in Muskegon and Ottawa Counties, to regional trails in Kent County.

- Holland Harbor Fishing Access* – A new waterfront walkway and fishing docks located along the channel between Lake Macatawa and Lake Michigan were completed and dedicated at the Historic Ottawa Beach Parks. The \$580,000 project was funded in part by a \$500,000 grant from the Great Lakes Fishery Trust. The project includes two fishing docks, a boardwalk linking to Holland State Park with fishing platforms, an interpretive plaza with signage focused on marine/fishing subject matter, a parking area for approximately ten cars, shoreline stabilization and benches.



- Grand River Ravines* – Ottawa County Parks acquired 100 acres in Georgetown Township with 1,100 feet on the Grand River. This special property had been an acquisition target for over a decade. It includes deep wooded ravines that ranked among



the County's highest quality natural lands in a 1988 survey by the Michigan Natural Features Inventory. Total cost of the property was \$1,688,750 and a Michigan Natural Resources Trust Fund Grant contributed nearly \$600,000 toward the purchase. The adjacent 68 acre Fillmore at the Bend Open Space properties will be combined with the newly acquired 100 acres to form a

new 168 acre county park called Grand River Ravines. Preliminary plans call for hiking trails as well as a paved pathway for biking, roller-blading and other non-motorized uses. Fishing access and docks are proposed along the waterfront as is a canoe/kayak landing.

- Grand River Open Space Expanded* – A 122 acre property in Tallmadge Township was acquired to expand the Grand River Open Space property within the Grand River Greenway. The purchase price of \$475,000 was offset by \$220,000 in funding through Ducks Unlimited and the U.S. Fish and Wildlife Service. The property will be combined with the existing 111 acre Grand River Open Space land to form a 233 acre county open space to be managed primarily for habitat preservation. Hiking trails will be provided as will opportunities for hunting, fishing and wildlife viewing

Health and Welfare

MICHIGAN WORKS!/COMMUNITY ACTION AGENCY

Major Initiatives from the Michigan Works! and Community Action Agency (CAA) include:

- Held major job fairs and events for LG Chem and Johnson Controls for Advanced Energy Storage. Extensive staff time and logistical coordination was involved to help the companies hire 200 to 300 employees
- Conducted a major job fair for Continental Dairy in Coopersville. All 47 job openings were filled, with over 1,000 job applications received. Ottawa County Michigan Works! was the sole point of contact for applicants for the positions
- Initiated Career Navigation component which has allowed us to take resources (facility, staff and technology) previously devoted to basic Unemployment Insurance registration and assistance with the Michigan Talent Bank and use them to provide more immediate and deeper engagement of jobseekers in areas of career exploration, personal development and job search management. After this was presented at the State conference, two other MI Works Agencies made benchmarking visits to Ottawa County to learn how they might use this approach to increase utilization of resources and improve customer service
- Received renewal of federal Department of Justice 2nd Chance Prisoner Re-Entry grant for \$750,000. This is a demonstration grant to work with returning citizens and their families, especially those with children

BEACH WATER MONITORING

In 2011, Ottawa County was awarded multiple grants to increase the bathing beach program within the County. Over \$179,000 was awarded through the Great Lakes Restoration Initiative and the Clean Michigan Initiative-Clean Water Fund. Activities funded by these grants include increased monitoring at Grand Haven State Park and Grand Haven City beach. The increased visits and samples taken at these beaches allow for the creation of a predictive model for beach quality. Working closely with the United States Geological Survey, computer models will be created from the data collected to allow us to better predict days of impaired water quality in the future.

These grants have also allowed for investigation at Dunton Park on Lake Macatawa. A service using dogs specially trained to signal at human sewage was utilized to investigate possible sources of contamination. Through a partnership with Hope College, samples are now being analyzed for human DNA markers to quantify the possible contamination. This data will then be used to identify areas of concern and implement improvements.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting (Certificate of Achievement) to Ottawa County for its comprehensive annual financial report for the fiscal year ended December 31, 2010. The County has received this prestigious award for twenty eight consecutive years.

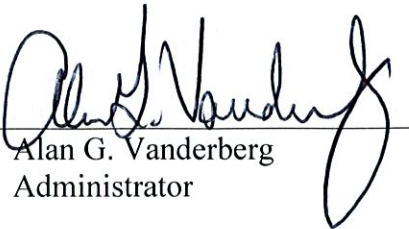
In order to be awarded a Certificate of Achievement, a governmental unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report (CAFR), whose contents conform to program standards. Such reports must satisfy both Generally Accepted Accounting Principles and applicable legal requirements.

A Certificate of Achievement is granted for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to the GFOA to determine its eligibility for a certificate.

ACKNOWLEDGMENT

The preparation of this report could not have been accomplished without the efficient and dedicated services of the entire staff of the Fiscal Services Department. We would like to express our gratitude to all members of the Ottawa County Board of Commissioners for their interest and support in planning and conducting financial operations of the County of Ottawa in a responsible and progressive manner.

Sincerely,



Alan G. Vanderberg
Administrator



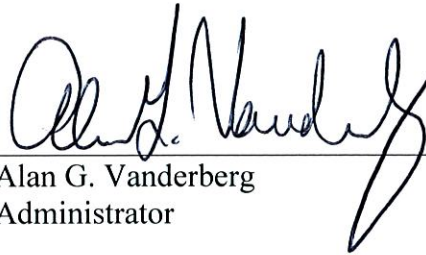
Robert Spaman
Fiscal Services Director

**STATEMENT OF MANAGEMENT'S
RESPONSIBILITY FOR FINANCIAL STATEMENTS**

Responsibility for the integrity of the financial data presented rests with the County. We believe the data to be accurate in all material aspects. These financial statements are prepared in accordance with Generally Accepted Accounting Principles applicable to county government and State statutes.

The County maintains a system of internal controls to provide reasonable assurance that the books and records reflect authorized transactions of the County.

Vredeveld Haefner, independent certified public accountants, have audited the accompanying financial statements, and the supplemental financial information has been subjected to the auditing procedures applied in their audit. Vredeveld Haefner's report is included in the financial section of this report.



Alan G. Vanderberg
Administrator



Robert Spaman
Fiscal Services Director

Certificate of Achievement for Excellence in Financial Reporting

Presented to

County of Ottawa
Michigan

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended
December 31, 2010

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



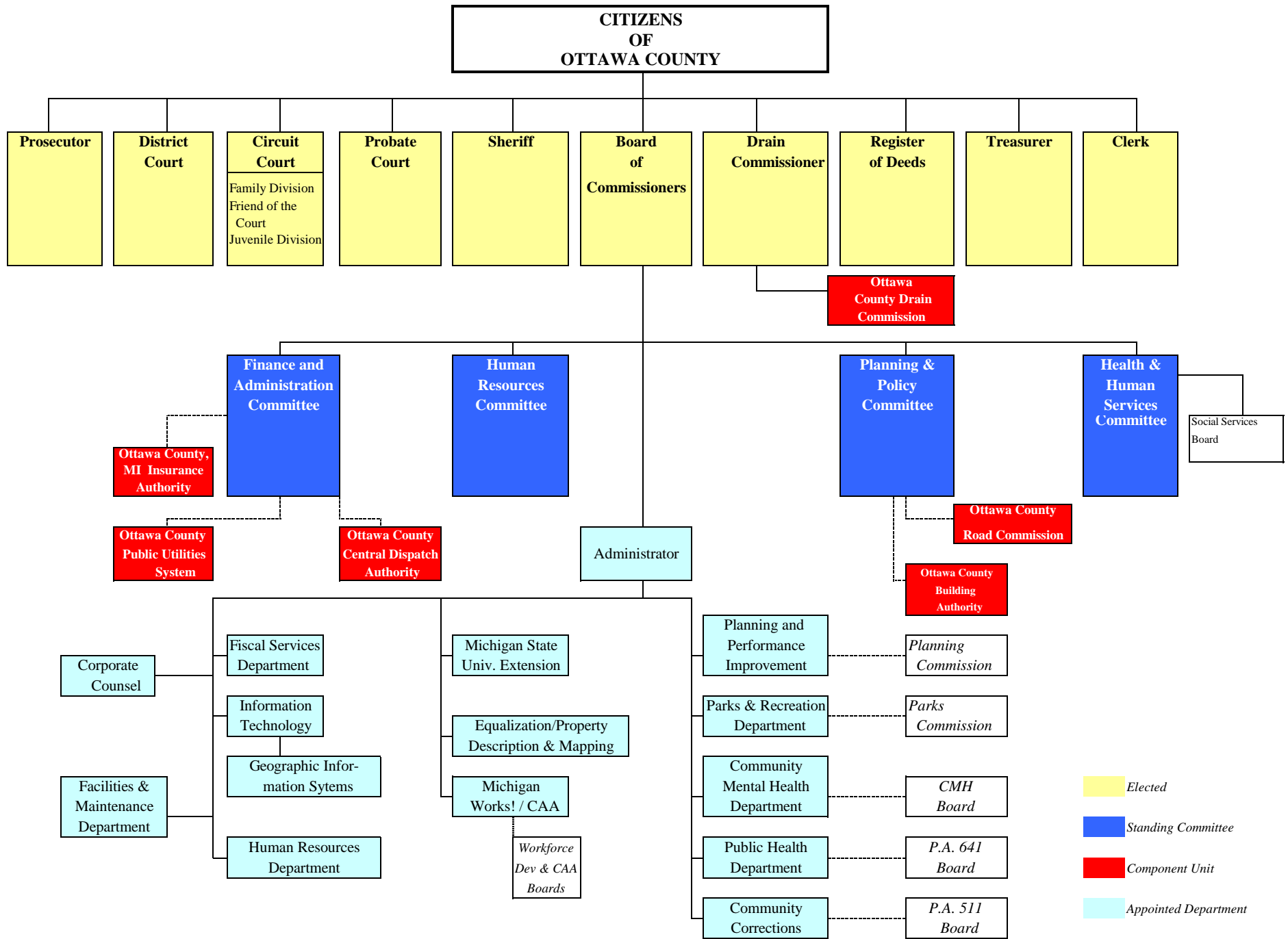
Linda C. Danison

President

Jeffrey R. Enos

Executive Director

2011 ORGANIZATIONAL CHART



- Elected
- Standing Committee
- Component Unit
- Appointed Department



Vredeveld Haefner LLC

CPA's and Consultants

4001 Granada Ct.

Grand Rapids, MI 49534

FAX (616) 828-0307

Douglas J. Vredeveld, CPA

(616) 446-7474

Peter S. Haefner, CPA

(616) 460-9388

INDEPENDENT AUDITORS' REPORT

June 15, 2012

County of Ottawa
Board of County Commissioners
West Olive, Michigan

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa, Michigan, as of and for the year ended December 31, 2011, which collectively comprise the County of Ottawa's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Ottawa's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Mental Health Special Revenue fund which is a major fund, or the Protected Self-Funded Insurance - Mental Health Internal Service fund. These represent 3.7 percent, 2.6 percent, and 26.1 percent, respectively, of the assets, net assets, and revenues of the governmental activities. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Mental Health funds, is based on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Ottawa, Michigan as of December 31, 2011, and the respective changes in financial position, and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued, under separate cover, our report dated June 15, 2012, on our consideration of the County of Ottawa's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 28 through 42 and the information on pages 114 through 120 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Ottawa's basic financial statements. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit and the report of other auditors, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Urodeuxeld Haefner LLC

Management's Discussion and Analysis

As management of the *County of Ottawa*, we offer readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the fiscal year ended December 31, 2011. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 4 -22 of this report.

Financial Highlights

- The assets of the County exceeded its liabilities at the close of the most recent fiscal year by \$218,759,805 (*net assets*). Of this amount, \$88,496,835 (*unrestricted net assets*) may be used to meet the government's ongoing obligations to citizens and creditors.
- The government's total net assets increased by \$6,231,180.
- As of the close of the current fiscal year, the County's governmental funds reported combined ending fund balances of \$53,819,773, an increase of \$3,909,097 in comparison with the prior year. 74.5 percent of the ending fund balances, \$40,113,783, are subject to the underlying limitations applicable to the particular special revenue, debt service and capital project funds. 25.5 percent of this total amount, \$13,705,990, is available for spending at the government's discretion only (General Fund unassigned fund balance)
- The General Fund had a net increase in fund balance of \$6,974,708 for 2011. At the end of the year, total fund balance for the General Fund was \$45,765,784, or approximately 83.2 percent of total General Fund expenditures (including transfers).
- The County's total bonded debt (including component units) increased by \$2,866,767 during the current fiscal year. Ottawa County Public Utilities, component unit, issued \$13,775,000 of debt for the construction of water/sewer systems.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components:

1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The *government-wide financial statements* are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all of the County's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the government's net assets changed

during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

Both of the government-wide financial statements distinguish functions of Ottawa County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include legislative, judicial, general government, public safety, public works, health and welfare, community and economic development, and culture and recreation. The business-type activities include the administration of the delinquent property tax collection system.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also four legally separate entities: Ottawa County Road Commission, Ottawa County Central Dispatch Authority (911), Ottawa County Public Utilities, and the Ottawa County Office of the Drain Commissioner. Financial information for the *component units* is reported separately from the financial information presented for the primary government itself. The Ottawa County Building Authority and the Ottawa County, Michigan Insurance Authority, although also legally separate, function for all practical purposes as departments of the County, and therefore have been included as an integral part of the primary government.

Fund financial statements. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

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

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

The County maintains 39 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the General, Parks and Recreation, Health, and the Mental Health, funds, each of which is considered to be a major fund. Data from the other 35 governmental funds

are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements* elsewhere in this report. In addition, the County has implemented Governmental Accounting Standards Board Statement No. 54 with the 2011 Comprehensive Annual Financial Report. This standard requires that funds not having a specific revenue source restricted or committed for specific purposes be combined with the General Fund. However, the County prefers to segregate the activity of certain funds that no longer qualify to be Special Revenue funds as separate funds. Accordingly, consolidating schedules for the General Fund are also included as supplementary information elsewhere in this report.

The County adopts an annual appropriated budget for its general, special revenue, debt service, capital projects and permanent funds. Budgetary comparison statements or schedules have been provided herein to demonstrate compliance with those budgets.

Proprietary funds. The County maintains two types of proprietary funds. Enterprise funds report the same functions as business-type activities in the government-wide financial statements. The County uses an enterprise fund to account for the Delinquent Tax Revolving Fund (5160).

The County maintains *internal service funds* to account for and allocate costs internally among the County's various functions. The County uses 10 internal service funds to account for the following functions: information technology services, duplicating, telecommunications, equipment pool, employee insurances, and protected self-funded liability, unemployment and worker's compensation insurances. Because these services predominantly benefit governmental functions, they have been included within *governmental activities* in the government-wide financial statements.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

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

Required supplementary information. The required supplementary information includes major fund budget to actual schedules and provides multi year trend information on the funding progress of the County's defined benefit pension plan and other post employment benefits.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain *supplementary information*. This is limited to combining statements and schedules and statistical information.

Government-wide Financial Analysis

Statement of Net Assets

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County of Ottawa, assets exceeded liabilities by \$218,759,805 at the close of the most recent fiscal year.

County of Ottawa's Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Current and other assets	\$117,170,758	\$114,161,172	\$24,032,783	\$24,278,351	\$141,203,541	\$138,439,523
Capital assets	132,817,460	132,510,243			132,817,460	132,510,243
Total assets	<u>249,988,218</u>	<u>246,671,415</u>	<u>24,032,783</u>	<u>24,278,351</u>	<u>274,021,001</u>	<u>270,949,766</u>
Long-term liabilities						
outstanding	23,878,484	24,498,994			23,878,484	24,498,994
Other liabilities	31,373,406	33,915,592	9,306	6,555	31,382,712	33,922,147
Total liabilities	<u>55,251,890</u>	<u>58,414,586</u>	<u>9,306</u>	<u>6,555</u>	<u>55,261,196</u>	<u>58,421,141</u>
Net assets:						
Invested in capital assets, net						
of related debt	112,014,491	109,387,852			112,014,491	109,387,852
Restricted	17,801,312	19,421,942	447,167	222,198	18,248,479	19,644,140
Unrestricted	64,920,525	59,447,035	23,576,310	24,049,598	88,496,835	83,496,633
Total net assets	<u>\$194,736,328</u>	<u>\$188,256,829</u>	<u>\$24,023,477</u>	<u>\$24,271,796</u>	<u>\$218,759,805</u>	<u>\$212,528,625</u>

The County's net assets increased by over \$6.2 million in 2011. A large portion of the County's net assets (40 percent) is unrestricted. *Unrestricted net assets* may be used to meet the government's ongoing obligations to citizens and creditors.

Capital assets, representing 51 percent of total net assets, includes land, buildings, vehicles and equipment less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt should be provided from other sources, since the capital assets themselves cannot readily be used to liquidate these liabilities. Capital assets increased slightly in 2011 due to land purchases by Parks and Recreation. However, depreciation reduced the value of existing capital assets.

In addition to the net assets invested in capital assets, net of debt, certain other restrictions on the use of net assets apply due primarily to legal guidelines. These restricted net assets total \$18,248,479. The 2011 balance is lower due to the planned use of accumulated Parks and Recreation tax levies as well as the planned depletion of the Revenue Sharing Reserve fund.

Statement of Activities

County of Ottawa's Changes in Net Assets

	Governmental Activities		Business-type Activities		Total	
	2011	2010	2011	2010	2011	2010
Revenues						
Program revenue:						
Charges for services	\$23,692,255	\$23,233,289	\$2,307,223	\$2,113,782	\$25,999,478	\$25,347,071
Operating grants and contributions	61,739,527	59,187,333			61,739,527	59,187,333
Capital grants and contributions	1,653,505	898,053			1,653,505	898,053
General revenues:						
Property taxes	41,220,281	42,348,687			41,220,281	42,348,687
Grants and contributions not						
Restricted to specific programs	6,003,393	51,346			6,003,393	51,346
Investment earnings	1,362,564	3,206,795	159,838	200,078	1,522,402	3,406,873
Other	701,587	502,476			701,587	502,476
Total revenues	136,373,112	129,427,979	2,467,061	2,313,860	138,840,173	131,741,839
Expenses:						
Legislative	428,578	476,002			428,578	476,002
Judicial	14,502,573	13,855,839			14,502,573	13,855,839
General government	15,447,894	16,425,170			15,447,894	16,425,170
Public safety	28,476,232	28,915,634			28,476,232	28,915,634
Public works	2,446,691	1,625,519			2,446,691	1,625,519
Health and welfare	63,874,693	63,386,274			63,874,693	63,386,274
Community and economic						
development	621,591	572,601			621,591	572,601
Culture and recreation	3,218,940	2,979,627			3,218,940	2,979,627
Interest on long-term debt	1,039,869	1,120,937			1,039,869	1,120,937
Business-type activities			2,565,380	2,619,364	2,565,380	2,619,364
Total expenses	130,057,061	129,357,603	2,565,380	2,619,364	132,622,441	131,976,967
Increase in net assets before transfers						
to other funds	6,316,051	70,376	(98,319)	(305,504)	6,217,732	(235,128)
Transfers	163,448	189,008	(150,000)	(150,000)	13,448	39,008
Increase (decrease) in net assets	6,479,499	259,384	(248,319)	(455,504)	6,231,180	(196,120)
Net assets, beginning of year	188,256,829	187,997,445	24,271,796	24,727,300	212,528,625	212,724,745
Net assets, end of year	\$194,736,328	\$188,256,829	\$24,023,477	\$24,271,796	\$218,759,805	\$212,528,625

The preceding table shows that the primary government's net assets increased by \$6.2 million during 2011. Activity affecting net assets is as follows:

Category	Effect on Net Assets
Additional State Revenue Sharing Dollars due to Different fiscal years of the State & County	\$2,047,000
Increase in Net Assets of Internal Service Funds	1,388,223
Medicaid Cost Settlement for Prior Years	1,172,000
Unanticipated personnel vacancies	847,000
Unused Contingency	612,000
Energy Efficiency and Conservation Block Grant	396,000
Capital Asset purchases less depreciation (Governmental Funds only)	384,780
Change in net assets of the Delinquent Tax Revolving Fund	(248,000)
Increase in Landfill liability	(1,161,000)

There are several contributors to the increase in the net assets. In the General Fund, the budget for State Revenue Sharing was based on a State estimate which did not reflect the County's fiscal year of December 31. Net assets of the Ottawa County, Michigan Insurance Authority, an internal service fund, increased due primarily to lower claim activity. In addition, several prior years of Medicaid cost settlement data were resolved at the federal level, and amounts the County had set aside as liabilities were no longer needed.

The General Fund and the Health fund had significant personnel vacancies during 2011 which were not anticipated. The amount budgeted for contingency was not needed in 2011. The County received a grant to cover capital outlays under the Energy Efficiency and Conservation Block Grant. Capital equipment is recorded with assets on government-wide statements.

Governmental funds are budgeted on a modified accrual basis which means depreciation is not budgeted in the funds and capital expenditures are budgeted. On the government-wide statement, capital asset amounts are recorded as assets and depreciation expense is added. The difference between the capital assets added in governmental funds and depreciation incurred in governmental funds is \$385,000.

In the financial statements, the net assets of the Delinquent Tax Revolving Fund (5160) decreased by only \$248,000. However, this is misleading because the building and equipment rental expenses and the transfers out from this fund include \$2.6 million in payments (including \$650,000 in interest) to the Ottawa County Building Authority Debt Service Fund (5690-5695) pursuant to lease agreements between the County and the Building Authority. These payments from the Delinquent Tax Revolving Fund are used to make principal and interest payments on multiple bond issues. This resulted in negative cash flow in the fund of approximately \$1,488,000.

Projections for costs of monitoring and maintenance of a former landfill have increased due to more intensive groundwater restoration activity and requirements by the State of Michigan. As a result, the landfill liability has increased significantly.

Revenues:

Revenues increased by 5.4% in 2011. The majority of the variance is in program grants and contributions and program capital grants.

Program operating grants and contributions:

Program grant revenue increased \$2.7 million in the Mental Health fund due to increases in Medicaid rates and the number Medicaid clients served. As mentioned earlier, Public Health received \$1.17 million in Medicaid Cost Settlement dollars. Overall, Public Health's program grants and contributions revenue increased \$691,000. However, Workforce Investment Act, Community Action Agency and Weatherization funds report \$205,000 less in total operating grants as their American Recovery and Reinvestment Act (ARRA) funds are nearly fully expended. Similarly, the Child Care Fund reports \$328,000 less in operating grants because 2010 included \$119,000 in ARRA funds. In addition, reimbursements from other counties for detention beds (program charges for services) increased, resulting in less State revenue.

Program capital grants and contributions

These revenues vary depending on the number /and scope of capital improvement projects. In 2010, the Parks and Recreation department received \$774,000 more in capital grants. Larger capital grants in 2011 include \$534,000 for Grand River Ravines and \$482,000 for the Holland Harbor fishing access project.

Property taxes

Taxes decreased by \$652,000 or 2.57% which is consistent with the decrease in taxable value of 2.15%. The percentage decrease of actual revenue is larger than the percentage decrease in taxable value because the levy for E-911 and Parks was based on the 2010 taxable value which was 4.05% lower than the previous year.

Grants and Contributions Not Restricted to Specific Programs

The large increase in the revenue represents the resumption of State revenue sharing payment (\$5.9 million). In October of 2004, the State of Michigan had suspended State Revenue Sharing payments to counties. To assist counties in preventing the loss of key services, the county property tax levy was gradually moved up from December to July over three years. Beginning with the December 2004 tax collection (and continuing for the next two years), one-third of the levy was placed into the Revenue Sharing Reserve Fund (RSRF) that the County managed and withdrew an amount equal to what would have received in a year plus an annual increase equal to CPI (Consumer Price Index). The County depleted this fund in 2011, so State revenue sharing payments have resumed. The 2011 payment is larger than can be expected in future years because the County's year end is December 31; the State's fiscal year end is September 30.

Investment Earnings

The decrease in investment earnings can be attributed to the Ottawa County, Michigan Insurance Authority. In 2010, the Authority recorded a significant gain (\$1.8 million) in the fair value of investments. Market volatility continues to affect gains; in 2011, the Authority recorded a modest gain of \$61,000.

Expenses:

Expenses as a whole increased \$645,000 or less than 1%. One of the largest factors in lowering expenses was the change in employee insurance costs. In 2010, the County self-funded health, dental and vision claims, but a request for proposal was issued for these insurances during 2010. The results prompted the County to purchase insurance for employees effective January 1, 2011 at a savings of \$2.3 million (all funds).

Judicial

The totals on page 32 include indirect expense allocation. For the County, indirect cost allocations for a given year are based on actual activity of two years prior, in this case, 2009. During 2009, the County opened a new facility in Grand Haven to replace the old, fully depreciation facility. The indirect cost charge increased significantly to reflect the depreciation charges on the new, larger facility. In total, indirect expense allocation to judicial functions increased \$595,000 in 2011.

General government

As discussed under judicial expenses, indirect expense allocations are included in the amounts on page 32. For general government, this results in a decrease in expenses totaling \$629,000, most of which relates to the new Grand Haven facility. In addition, 2010 was an election year which would include extra costs for ballot printing and other election expenses. The decrease in 2011 election expenses is \$185,000.

Public safety

Public safety expenses fell \$439,000 or 1.5%. Specifically, grant expenses fell \$519,000 in 2011 (due to the grant ending) consisting of : ARRA grants (\$111,000), a reduction in the Homeland Security grant (\$118,000) and an additional \$290,000 in various other grants. However, costs for jail inmate medical expenses, which had been recorded under health and welfare functions, were moved to the jail (\$781,000). The remainder of the decrease can be attributed to lower employee health insurance costs.

Public works

These expenses can vary significantly by year. In 2011, the long term liability for the landfill increased by \$1.2 million. Projections have increased due to more intensive groundwater restoration activity and requirements by the State of Michigan.

Health and Welfare

Health and welfare expenses increased \$488,000, or less than 1%. Mental Health expenses, not including the decrease in employee health insurance increased by \$2.6 million. The total savings in employee health insurance totaled \$648,000 in Health and welfare expenses. As mentioned under public safety, health related expenditures for jail inmates was moved to the jail budget (\$781,000). Health fund expenses (net of the decrease in employee health insurance) decreased due to a higher number of vacancies due to retirements and lower ARRA funded vaccines (\$322,000). Substance abuse treatment expenses fell because other funding sources were captured by the applicable agencies (\$106,000). Last, there was a larger reduction in health and welfare expenses due to the allocation of the internal services funds activity (\$253,000).

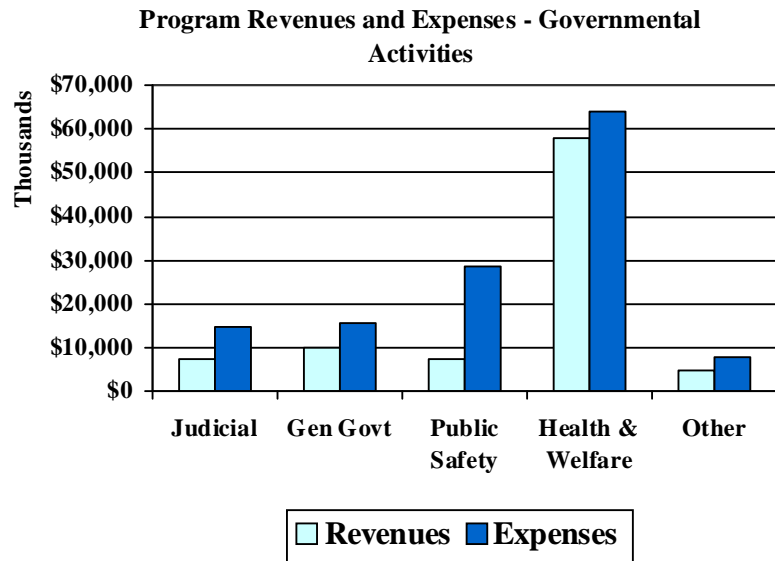
Culture and Recreation

Expenses for Culture and Recreation increased \$239,000 or 8.0%. The County paid \$200,000 towards improvements on the Fred Meijer Kenowa Train (a regional trail not owned by the County).

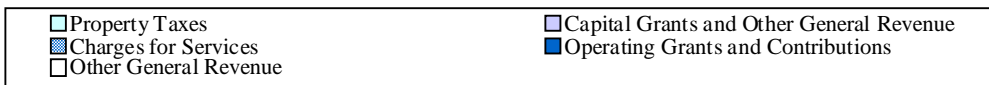
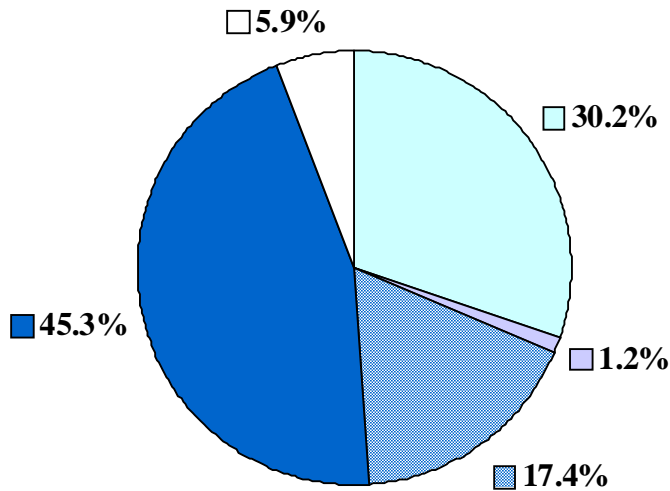
Interest on long-term debt

Interest on long-term debt decreased 2.1%. Interest payments decline over time with principal payments.

The graph below summarizes revenues and expenses by category.



Revenues by Source - Governmental Activities

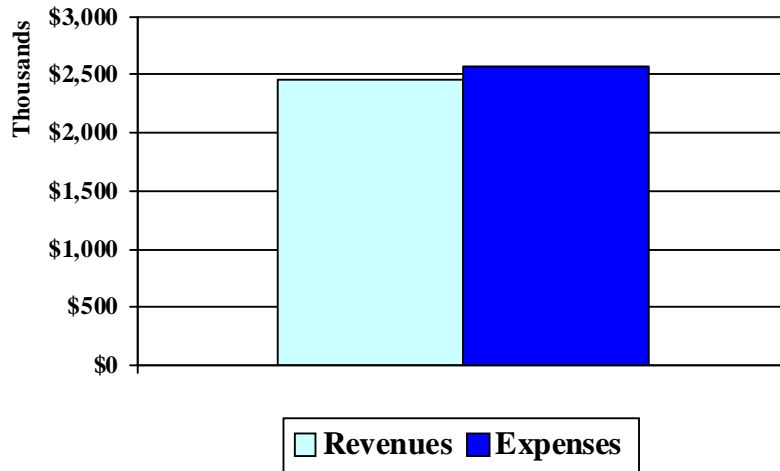


Business-type Activities

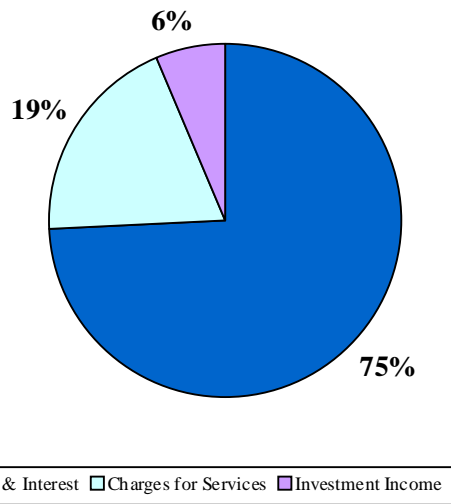
Business-type activities decreased the County’s net assets by \$248,319 which was expected. The revenues for the business-type activities are penalties and interest on delinquent taxes, proceeds from tax sales, and investment income. Since the amount of delinquencies is decreasing, the

penalties and interest earned is also decreasing. The majority of the expenses represent rent payments to the Ottawa County Building Authority (blended component unit). These payments cover principal and interest payments on several bond issues.

Program Revenues and Expenses - Business-type Activities



Revenue by Source - Business-type Activities



Financial Analysis of the Government’s Funds

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

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

fund balances of \$53,819,773, an increase of \$3.9 million in comparison with the prior year. The main reason for the increase is additional State revenue sharing receipts and Medicaid cost settlement determinations. Approximately 81% percent of this total amount (\$43.8 million) constitutes *spendable, non-restricted fund balance*. The remainder of fund balance is considered *non spendable* or *restricted* to indicate that it is not available for new spending because it is 1) not in a spendable form such as inventory or loans (\$1,218,357), 2) unavailable as it provides a long-term advance to component units and other funds (\$325,000) or 3) unavailable due to legal restrictions (\$8,481,345). Of the \$43.8 million, \$24.2 million has been committed by the Board of Commissioners for specific projects/spending, and \$5.9 million has been assigned by the County Administrator for specific projects/spending. The remaining \$13.7 million in unassigned fund balance which is available for spending at the County's discretion.

The General Fund (1010) is the chief operating fund of the County. At the end of the current fiscal year, the unassigned fund balance of the General Fund was \$13,705,990, while total fund balance was \$45,765,784. As a measure of the General Fund's liquidity, it may be useful to compare spendable, non-restricted fund balance to total fund expenditures and transfers. Spendable, non-restricted fund balance represents 25 percent of total General Fund expenditures.

The fund balance of the County's General Fund increased by \$6,974,708 during 2011. As discussed earlier, the budget for State Revenue Sharing was based on a State estimate which did not reflect the County's fiscal year of December 31 (\$2,047,000). Likewise, expenditures came in significantly lower than anticipated. Prior years of Medicaid cost settlement data were resolved at the federal level, and amounts the County had set aside as liabilities were no longer needed. As a result, the operating transfer to the Health fund decreased by \$995,000.

Like most governments, the County's resources are becoming more scarce. As a result, the County Board is increasingly conservative in regards to funding new initiatives and expansions, allowing the County to essentially maintain its service levels without interruption. One example of this conservatism is that of the \$660,483 budgeted for contingencies, only \$48,703 was used in 2011. Personnel expenditures were \$464,000 lower than anticipated because there were more vacancies than planned in the budget process. Health insurance costs were also lower as discussed earlier (\$354,000). Expenditures in the Child Care fund, mostly for institutional care, came in lower than anticipated, resulting in an operating transfer \$396,000 less than originally planned. Equipment, including small equipment and equipment rented to departments through the equipment pool as well as the County share of drain assessments, were either not needed in 2011 or delayed (\$667,000).

The Parks and Recreation fund (2081) has a total fund balance of \$3.54 million, which is a decrease of \$1.8 million. The Parks and Recreation department is undergoing a period of growth and development with the help of a .33 property tax millage approved for park acquisition and development. Accordingly, the fund balance of the fund will vary from year to year with land acquisitions and capital improvement projects. In 2011, the department made \$4.3 million in land purchases and capital improvements to County parks, some of these were partially grant funded.

The fund balance of the Health fund (2210) remained steady since the unused operating transfer is now returned to the General Fund. The fund balance of the Mental Health fund (2220) showed a small increase.

General Fund Budgetary Highlights

The original revenue and expenditure budgets (including transfers in/out) for the General Fund (1010) were \$59,705,171 and \$60,662,854 respectively. The amended revenue budget was \$62,122,824, and the amended expenditure budget was \$55,560,569.

The revenue budget increased overall by \$2.4 million or four percent during the year. Most of this increase is in intergovernmental revenue. The budget for State revenue sharing was increased by \$2 million during the year to reflect the higher receipts, but this revised estimate proved to be too high. State revenue sharing came in \$141,000 under budget. Operating transfers in increased \$673,000 to reflect Board commitments for conversion costs associated with changing from a defined benefit pension plan to a defined contribution plan for new hires. The tax revenue budget was increased to reflect the better than anticipated change in taxable value (\$300,000), but interest income projections changed during the year to continued market volatility (\$312,000). As of December 31, however, market values came in a little higher than projected under the revised budget (\$123,000). Rental income also came in lower due to lower than anticipated utility costs (upon which rental revenue is based).

The budget for General Fund expenditures decreased \$5.1 million in total, and expenditures as a whole were \$567,000 under budget. The budget for general government expenditures was reduced by \$327,000. Most of the changes in budget occurred due to staffing changes and vacancies (\$291,000). Total general government expenditures were under budget by \$403,000. Construction of a new communications tower progressed more slowly than anticipated (\$175,000). As discussed under rental income, several building and grounds departments came in with lower costs due mainly to the mild winter (\$70,000). The remaining budget and actual variances are spread across several general government programs.

Public safety budgets were reduced by \$697,000. Several contracts with various municipalities that had been in the General Fund were moved to the Sheriff's Contracts fund (non major fund 2610) for consistency (\$386,000). In addition, budgets for operational supplies in all General Fund public safety departments and health services cost at the jail were reduced (\$207,000). Both of these costs are difficult to project. Most of the budget to actual variance of \$224,000 can be attributed to a Homeland Security small equipment grant under which the County was a subrecipient (\$195,000). The reduction to jail health services did not reflect bills for 2011 negotiated in early 2012 (\$109,000).

Public works budgets were under budget due to the delay of improvements to the landfill pollution remediation efforts. Other governmental functions, as mentioned previously, decreased due to lower than anticipated use of contingency, and the budget was adjusted for that before year end. The operating transfers out budget was decreased by \$3.4 million. During September of 2011, the Board voted to commit funds for the DB/DC Conversion initiative. This involved reducing the transfers to certain funds to provide money for the commitment. Specifically, the following funds had their budgeted transfer from the General Fund reduced for the DB/DC initiative:

Health (2210) - \$872,000
Prosecuting Attorney Grants (2601) - \$25,000
Community Corrections (2850) - \$101,000
Department of Human Services (2901) - \$73,750
Child Care - Circuit Court (2920) - \$750,000

In addition, in order to reflect the receipt of Medicaid cost settlement money (discussed earlier) and staff vacancies, the budget for the transfer to the Health fund was further reduced by an additional \$995,773. The budgeted transfer to the Friend of the Court fund (2160) was reduced by \$114,000

based on revised State revenue estimates. The budgeted transfer to the Child Care – Circuit Court fund (2920) was further reduced by \$396,000 due to lower than anticipated expenditures and higher collections for housing fees. The remaining budget and actual variances are spread across several accounts.

Capital Asset and Debt Administration

Capital assets. The County’s (primary government) investment in capital assets as of December 31, 2011, amounted to \$132,817,460 (net of accumulated depreciation). This investment in capital assets includes land and land improvements, buildings and improvements, machinery and equipment, and park facilities. The County’s total investment in capital assets for the current fiscal year remained essentially steady as additions approximated depreciation.

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

- In connection with the Energy Efficiency and Conservation Block Grant, County heating, ventilation, and air conditioning systems were replaced at several County facilities (\$433,000).
- Approximately \$4.3 million was spent on various land acquisition and park improvement projects for the Park system. Of this amount, approximately \$3 million was spent on land purchases. There were three specific land purchases totaling \$2.7 million. The remainder of the \$4.3 million was for smaller land purchases and capital improvements at various park properties.
- The County replaced 18 vehicles, mostly in Public Safety.
- The County sold its Coopersville facility for \$341,000. The book value of the facility was \$351,000.

County of Ottawa’s Governmental Activities Capital Assets (net of depreciation)

	2010			2011		
	Primary Government	Component Units	Total	Primary Government	Component Units	Total
Land	\$45,909,750	\$1,367,182	\$47,276,932	\$48,954,789	\$1,367,182	\$50,321,971
Construction in progress					641,196	641,196
Land improvements	10,257,735		10,257,735	10,756,621		10,756,621
Buildings and improvements	70,959,491	11,558,346	82,517,837	67,700,163	11,307,136	79,007,299
Machinery and equipment	5,383,267	4,131,127	9,514,394	5,405,887	3,436,618	8,842,505
Infrastructure		184,817,475	184,817,475		185,623,454	185,623,454
Total	\$132,510,243	\$201,874,130	\$334,384,373	\$132,817,460	\$202,375,586	\$335,193,046

Additional information on the County’s capital assets can be found in note III.C on pages 84-87 of this report.

Long-term debt. At the end of the current fiscal year, the County had total general obligation bonds outstanding of \$142,386,933. Of this amount, \$142,323,501 of the bonds are backed by the

County's full faith and credit.

County of Ottawa's Outstanding Debt
General Obligation Bonds

	2010			2011		
	Primary Government	Component Units	Total	Primary Government	Component Units	Total
General obligation bonds	\$15,430,000	\$104,373,700	\$119,803,700	\$14,750,000	\$102,066,933	\$116,816,933
General obligation bonds - Refunding	7,645,000	17,805,000	25,450,000	6,215,000	19,355,000	25,570,000
Total	\$23,075,000	\$122,178,700	\$145,253,700	\$20,965,000	\$121,421,933	\$142,386,933

The County's total general obligation bonded debt decreased by \$2.9 million (2.0 percent). Debt from prior issues was reduced by \$16.6 million as planned. Ottawa County Public Utilities (component unit) issued \$6.5 million in new debt and \$7.3 million in refunding debt during 2011.

The Ottawa County Drain Commissioner has various notes payable for which the benefiting drainage district has pledged its full faith and credit. During 2011, the Drain Commissioner issued \$589,000 in long term notes payable and \$900,000 in short term notes payable. The Drain Commissioner also reduced existing notes by \$717,000.

The County has a "AAA" rating from Fitch on general obligation limited tax bonds. Moody's bond rating is "Aaa" for general obligation unlimited and limited tax bonds. Standard and Poor's bond rating is "AA" for general obligation unlimited and limited tax bonds.

State statutes limit the amount of general obligation debt a governmental entity may issue to 10 percent of its total assessed valuation. The current (2011) debt limitation for the County is \$1,049,170,980, which is significantly in excess of the County's outstanding general obligation debt. Additional information on the County's long-term debt can be found in note III.F on pages 92-96 of this report.

Economic Factors and Next Year's Budgets and Rates

The following factors were considered in preparing the County's budget for the 2011 fiscal year:

- The County's tax base has noticed some improvement as the rate of decrease is lessening. The change in taxable value went from 1.21% in 2009, (4.05%) in 2010, (2.15%) in 2011 and is projected to be (.96%) for 2012. The County anticipates taxable value to essentially stay steady in 2013 (-.50% to 0%).
- On the positive side, the County's operating levy is 3.6 mills which is the same rate as last year. More impressive, the County's millage rate is one of the lowest county millages in the State of Michigan. In fact, the County does not levy its maximum authorized levy to alleviate taxpayer burden. The County still has a cushion of .665 mills which provides an additional \$6.3 million the County may access with a vote of the Board of Commissioners.
- The unemployment rate for the County was 8.3% for 2011 which is lower than 2010 (11.2%). The preliminary rate for April of 2012 is 6.1%. Clearly, the County is headed in

the right direction. Industry initiatives discussed in the transmittal letter have improved the employment outlook for the County.

- Between 2000 and 2010 Ottawa County had an annual average population growth rate of 1.04%, higher than the state or the nation.
- Inflationary trends in the region compare favorably to national indices.

Highlights of the 2012 budget are as follows:

- Reduction in the tax levy of 16% over the maximum allowable levy
- The budget reflects a net decrease of 6.05 full time equivalents.
- Includes \$2.1 million in new equipment
- Includes contingency of \$470,454
- The budget does include a fund balance use for operations. However, the County will continue to meet its financial goal of maintaining a General Fund (fund 1010 only) unassigned fund balance that is at least 10% of the prior year's audited expenditures.

Requests for Information

This financial report is designed to provide a general overview of the County's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Fiscal Services Director, 12220 Fillmore Street, Room 331, West Olive, Michigan, 49460.

**County of Ottawa
Statement of Net Assets
December 31, 2011**

	Primary Government			Component Units			
	Governmental Activities	Business-type Activities	Total	Ottawa County Road Commission	Ottawa County Central Dispatch Authority	Ottawa County Public Utilities System	Ottawa County Office of the Drain Commissioner
<u>ASSETS</u>							
Current assets:							
Cash and pooled investments	\$70,426,838	\$14,733,296	\$85,160,134	\$3,694,431	\$7,053,604	\$14,592,378	\$1,519,376
Investments	24,986,246		24,986,246				
Receivables (net of allowance for estimated uncollectibles):							
Taxes	7,605,275	7,639,876	15,245,151				
Accrued interest and penalties on delinquent taxes		1,413,112	1,413,112				
Accounts	1,753,421	5,481	1,758,902	96,645		3,764,022	
Accrued interest on investments	316,286		316,286	2,092			
Internal balances	(125,814)	159,838	34,024				
Advances to component units	325,000		325,000				
Due from other governments: due within one year	7,322,183		7,322,183	5,866,239	191,991		2,883,673
Due from primary government					7,463		
Due from component units		81,180	81,180				
Inventory of supplies	392,868		392,868	1,181,533			
Prepaid items	610,876		610,876	317,044	307,633		
Total current assets	<u>113,613,179</u>	<u>24,032,783</u>	<u>137,645,962</u>	<u>11,157,984</u>	<u>7,560,691</u>	<u>18,356,400</u>	<u>4,403,049</u>
Noncurrent assets:							
Net pension asset	1,737,385		1,737,385				
Net other post employment benefits asset	466,571		466,571				
Due from other governments: due after one year	658,034		658,034			108,490,337	995,412
Unamortized bond issuance and deferred refunding costs	695,589		695,589			1,909,176	
Capital assets not being depreciated	48,954,789		48,954,789	2,008,378			
Capital assets being depreciated, net	83,862,671		83,862,671	169,498,658	5,633,172		25,235,378
Total noncurrent assets	<u>136,375,039</u>		<u>136,375,039</u>	<u>171,507,036</u>	<u>5,633,172</u>	<u>110,399,513</u>	<u>26,230,790</u>
Total assets	<u>249,988,218</u>	<u>24,032,783</u>	<u>274,021,001</u>	<u>182,665,020</u>	<u>13,193,863</u>	<u>128,755,913</u>	<u>30,633,839</u>
<u>LIABILITIES</u>							
Current liabilities							
Accounts payable	15,354,278	3,766	15,358,044	2,128,823	167,664	3,601,167	249,728
Interest payable	158,299		158,299			1,255,467	38,800
Due to primary government						81,180	
Due to component units	115,800		115,800	27,427		289,212	
Due to other governments	2,928,909	5,540	2,934,449		5,613		
Notes payable							900,000
Current portion of long-term debt	5,009,585		5,009,585	349,549		5,808,000	731,067
Advances from primary government						150,000	175,000
Advances from other governments	332,351		332,351	482,059			
Unearned revenue	7,474,184		7,474,184			14,643	
Total current liabilities	<u>31,373,406</u>	<u>9,306</u>	<u>31,382,712</u>	<u>2,987,858</u>	<u>173,277</u>	<u>11,199,669</u>	<u>2,094,595</u>
Noncurrent liabilities:							
Unamortized bond premiums	430,059		430,059			1,965,411	
Noncurrent portion of long-term obligations	23,448,425		23,448,425	1,876,487	72,982	115,075,501	1,395,265
Total noncurrent liabilities	<u>23,878,484</u>		<u>23,878,484</u>	<u>1,876,487</u>	<u>72,982</u>	<u>117,040,912</u>	<u>1,395,265</u>
Total liabilities	<u>55,251,890</u>	<u>9,306</u>	<u>55,261,196</u>	<u>4,864,345</u>	<u>246,259</u>	<u>128,240,581</u>	<u>3,489,860</u>
<u>NET ASSETS</u>							
Invested in capital assets, net of related debt	112,014,491		112,014,491	171,487,038	5,633,172		22,209,046
Restricted for:							
Debt Service							697,570
Capital projects	7,029,301		7,029,301	3,300,040			730,732
State of Michigan public act restrictions	8,693,789	447,167	9,140,956				
Infrastructure maintenance						475,100	55,136
Managed care self-insurance pool	2,072,452		2,072,452				
Cemetery trust:							
Nonexpendable	5,770		5,770				
Unrestricted	<u>64,920,525</u>	<u>23,576,310</u>	<u>88,496,835</u>	<u>3,013,597</u>	<u>7,314,432</u>	<u>40,232</u>	<u>3,451,495</u>
Total net assets	<u>\$194,736,328</u>	<u>\$24,023,477</u>	<u>\$218,759,805</u>	<u>\$177,800,675</u>	<u>\$12,947,604</u>	<u>\$515,332</u>	<u>\$27,143,979</u>

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

**County of Ottawa
Statement of Activities
For the Year Ended December 31, 2011**

Functions/Programs	Expenses	Indirect Expenses Allocation	Program Revenues		Net (Expense) Revenue	
			Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
Primary government						
Governmental activities:						
Legislative	\$426,703	\$1,875			(\$428,578)	
Judicial	12,433,953	2,068,620	\$4,321,400	\$2,853,792	(7,327,381)	
General government	23,573,818	(8,125,924)	7,212,417	2,237,024	\$432,988	(5,565,465)
Public safety	27,281,424	1,194,808	6,012,143	1,146,381	(21,317,708)	
Public works	2,414,584	32,107	389,376	157,569	(1,899,746)	
Health and welfare	61,561,526	2,313,167	2,882,631	55,314,761	(5,677,301)	
Community and economic development	619,500	2,091	22,095		(599,496)	
Culture and recreation	3,211,200	7,740	470,163	30,000	1,220,517	(1,498,260)
Interest on long-term debt	1,039,869		2,382,030		1,342,161	
Total governmental activities	<u>132,562,577</u>	<u>(2,505,516)</u>	<u>23,692,255</u>	<u>61,739,527</u>	<u>1,653,505</u>	<u>(42,971,774)</u>
Business-type activities:						
Delinquent tax collection	107,141	2,458,239	2,307,223			(258,157)
Total primary government	<u>\$132,669,718</u>	<u>(\$47,277)</u>	<u>\$25,999,478</u>	<u>\$61,739,527</u>	<u>\$1,653,505</u>	<u>(\$43,229,931)</u>
Component units						
Ottawa County Road Commission	\$26,568,343		\$7,764,526	\$15,925,553	\$2,568,925	(\$309,339)
Ottawa County Central Dispatch Authority	4,674,781		44,531	4,961,469		331,219
Ottawa County Public Utilities	22,393,818		22,382,595			(11,223)
Ottawa County Office of the Drain Commissioner	1,955,407				2,775,530	820,123
Total component units	<u>\$55,592,349</u>		<u>\$30,191,652</u>	<u>\$20,887,022</u>	<u>\$5,344,455</u>	<u>\$830,780</u>

(Continued on next page)

**County of Ottawa
Statement of Activities (Concluded)
For the Year Ended December 31, 2011**

	<u>Primary Government</u>			<u>Component Units</u>			
	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>	<u>Ottawa County Road Commission</u>	<u>Ottawa County Central Dispatch Authority</u>	<u>Ottawa County Public Utilities</u>	<u>Ottawa County Office of the Drain Commissioner</u>
Primary Government:							
Changes in net assets:							
Net (expense) revenue	(\$42,971,774)	(\$258,157)	(\$43,229,931)	(\$309,339)	\$331,219	(\$11,223)	\$820,123
General Revenues:							
Property taxes, levied for general purposes	33,965,503		33,965,503				
Property taxes, levied for park development	3,035,087		3,035,087				
Property taxes, levied for E-911 Central Dispatch	4,219,691		4,219,691				
Grants and contributions not restricted to specific programs	6,003,393		6,003,393				
Investment earnings	1,362,564	159,838	1,522,402	36,266	13,572	290	18,025
Miscellaneous	701,587		701,587	207,948		15,270	
Transfers - internal activities	163,448	(150,000)	13,448				
Total general revenues and transfers	<u>49,451,273</u>	<u>9,838</u>	<u>49,461,111</u>	<u>244,214</u>	<u>13,572</u>	<u>15,560</u>	<u>18,025</u>
Change in net assets	6,479,499	(248,319)	6,231,180	(65,125)	344,791	4,337	838,148
Net assets - beginning of year	<u>188,256,829</u>	<u>24,271,796</u>	<u>212,528,625</u>	<u>177,865,800</u>	<u>12,602,813</u>	<u>510,995</u>	<u>26,305,831</u>
Net assets - end of year	<u>\$194,736,328</u>	<u>\$24,023,477</u>	<u>\$218,759,805</u>	<u>\$177,800,675</u>	<u>\$12,947,604</u>	<u>\$515,332</u>	<u>\$27,143,979</u>

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

(Concluded)

**County of Ottawa
Balance Sheet
Governmental Funds
December 31, 2011
(with comparative totals for December 31, 2010)**

	General	Parks and Recreation	Health	Mental Health	Other Governmental Funds	Total Governmental Funds	
						2011	2010
ASSETS							
Cash and pooled investments	\$43,602,295	\$3,345,433	\$683,994	\$6,464,387	\$2,091,401	\$56,187,510	\$51,738,269
Investments					5,770	5,770	6,418
Receivables (net of allowance for estimated uncollectibles):							
Taxes	4,765,152	2,840,123				7,605,275	7,314,368
Accounts	945,520	486,029	250,963	340,684	377,079	2,400,275	2,507,988
Accrued interest on investments	203,865					203,865	258,684
Due from other funds	13,311	58,535		34,024	5,431	111,301	285,963
Interfund receivable	1,178,225					1,178,225	1,418,950
Advances to component units	325,000					325,000	325,000
Due from other governmental units	2,845,572		316,461	148,867	4,011,283	7,322,183	7,624,533
Inventory of supplies	7,575	11,484	267,082	45,284	12,842	344,267	236,221
Prepaid expenditures	72,492	9,486	5,132	120,718	2,458	210,286	515,589
Total assets	\$53,959,007	\$6,751,090	\$1,523,632	\$7,153,964	\$6,506,264	\$75,893,957	\$72,231,983
LIABILITIES AND FUND BALANCES							
Liabilities:							
Accounts payable	\$1,441,059	\$205,497	\$298,730	\$3,527,169	\$2,097,535	\$7,569,990	\$6,614,005
Due to other governmental units			93,945	2,624,445	15,461	2,733,851	3,558,825
Due to other funds	346,399			499,193		845,592	615,470
Due to component units	115,800					115,800	105,462
Interfund payable					826,795	826,795	1,134,482
Advances from other governmental units					332,351	332,351	423,964
Deferred revenue	6,289,965	3,003,720	178,383		177,737	9,649,805	9,869,099
Total liabilities	8,193,223	3,209,217	571,058	6,650,807	3,449,879	22,074,184	22,321,307
Fund balances:							
Non spendable	1,063,101	20,970	272,214	166,002	21,070	1,543,357	1,446,772
Restricted	3,895,553	3,520,903		337,155	727,734	8,481,345	10,275,309
Committed	24,208,298				1,500	24,209,798	21,237,492
Assigned	2,892,842		680,360		2,306,081	5,879,283	6,354,796
Unassigned	13,705,990					13,705,990	10,596,307
Total fund balances, as restated	45,765,784	3,541,873	952,574	503,157	3,056,385	53,819,773	49,910,676
Total liabilities and fund balances	\$53,959,007	\$6,751,090	\$1,523,632	\$7,153,964	\$6,506,264	\$75,893,957	\$72,231,983

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

County of Ottawa
Reconciliation of Fund Balances on the Balance Sheet
for Governmental Funds to Net Assets
of Governmental Activities on the Statement of Net Assets
December 31, 2011

Fund balances - total governmental funds	\$53,819,773
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets used in governmental activities are not financial resources, and therefore are not reported in the funds.	
Add: capital assets used in the operation of governmental funds	174,685,745
Subtract: accumulated depreciation	(43,855,364)
The net pension asset, a long-term asset, is not recorded in the funds.	1,737,385
The net other post employment benefits asset, a long-term asset, is not recorded in the funds.	466,571
Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds on a cost reimbursement basis. The assets and liabilities of internal service funds are included in governmental activities in the statement of net assets.	
Add: net assets of governmental activities accounted for in internal service funds	34,045,916
Certain revenue that was earned and accrued in the current period but not received after 60 days is not recognized in the fund statement but recognized under full accrual.	2,187,081
Certain liabilities, such as bonds payable, are not due and payable in the current period, and therefore are not reported in the funds.	
Subtract: bonds payable	(20,965,000)
Subtract: landfill reclamation	(4,474,805)
Subtract: capital lease payable	(11,999)
Subtract: compensated absences	(2,914,706)
Subtract: land contracts	(91,500)
Subtract: accrued interest payable	(158,299)
Amortization of bond issue costs and premiums are not recorded in the governmental funds, but are netted against long-term liabilities on the Statement of Net Assets	
Subtract: unamortized bond premium	(430,059)
Add: unamortized bond issuance costs	695,589
Net assets of governmental activities	\$194,736,328

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

County of Ottawa
Statement of Revenue, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	General	Parks and Recreation	Health	Mental Health	Other Governmental Funds	Total Governmental Funds	
						2011	2010
Revenues							
Taxes	\$38,175,450	\$3,035,087			\$9,743	\$41,220,280	\$42,348,687
Intergovernmental revenues	10,238,891	564,477	\$5,133,021	\$34,136,858	23,428,787	73,502,034	64,864,135
Charges for services	6,782,723	370,485	627,960	409,069	1,226,136	9,416,373	9,182,235
Fines and forfeits	1,094,561					1,094,561	1,059,777
Interest on investments	467,242	58,535		34,024	5,496	565,297	686,816
Licenses and permits	370,595		552,669			923,264	682,162
Rental income	3,252,068	63,692		78,927	2,382,030	5,776,717	5,888,783
Other	483,168	722,026	199,754	453,444	1,201,231	3,059,623	1,872,377
Total revenue	60,864,698	4,814,302	6,513,404	35,112,322	28,253,423	135,558,149	126,584,972
Expenditures							
Current operations:							
Legislative	424,362					424,362	486,009
Judicial	10,234,420				4,329,767	14,564,187	14,069,261
General government	11,045,977				1,314,619	12,360,596	13,909,255
Public safety	23,764,694				5,203,037	28,967,731	29,041,847
Public works	647,325				483,963	1,131,288	1,323,796
Health and welfare	717,305		8,727,173	35,278,264	19,693,484	64,416,226	63,539,157
Community and economic development	618,453				1,000	619,453	579,516
Culture and recreation		6,799,039				6,799,039	3,834,249
Other governmental functions	176,388					176,388	225,829
Debt service					3,144,730	3,144,730	3,150,198
Capital projects							180,621
Total expenditures	47,628,924	6,799,039	8,727,173	35,278,264	34,170,600	132,604,000	130,339,738
Revenues over (under) expenditures	13,235,774	(1,984,737)	(2,213,769)	(165,942)	(5,917,177)	2,954,149	(3,754,766)
Other financing sources (uses)							
Transfers from other funds	1,103,882	46,500	2,213,769	563,108	5,089,626	9,016,885	15,888,171
Transfers to other funds	(7,364,948)				(788,489)	(8,153,437)	(15,435,158)
Capital leases							35,995
Land contract issued		91,500				91,500	
Total other financing sources (uses)	(6,261,066)	138,000	2,213,769	563,108	4,301,137	954,948	489,008
Net change in fund balances	6,974,708	(1,846,737)		397,166	(1,616,040)	3,909,097	(3,265,758)
Fund balance, beginning of year, as restated	38,791,076	5,388,610	952,574	105,991	4,672,425	49,910,676	53,176,434
Fund balance, end of year	\$45,765,784	\$3,541,873	\$952,574	\$503,157	\$3,056,385	\$53,819,773	\$49,910,676

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

County of Ottawa
Reconciliation of the Statement of Revenue, Expenditures
and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2011

Net change in fund balances - total governmental funds \$3,909,097

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Add: capital outlay	5,485,160
Subtract: depreciation expense	(4,736,776)
Subtract: net book value of disposed capital assets in governmental funds	(363,606)

Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of bond principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Subtract: land contract issuance	(91,500)
Add: principal payments on long-term liabilities	2,145,392
Subtract: increase in landfill reclamation liability	(1,161,000)
Subtract: increase in compensated absences liability	(61,880)

Accrued interest expense on bonds and the amortization of bond issuance costs, premiums, and deferred losses are not recorded by governmental funds, but are reported as interest and fiscal charges for government-wide financial statements.

Add: decrease in accrued interest payable	14,012
Subtract: amortization of bond issue costs and deferred refunding loss	(75,392)
Add: amortization of premiums on bonds	56,241

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the fund statements, but rather are deferred to the following fiscal year

Subtract: net change in Health Department revenues	(7,169)
Add: net change in receivable for Community Corrections programs	14,851
Add: net change in receivables for the Survey and Remonumentation expedited program	10,014

Changes in the net pension and other post employment benefits assets are not recorded in the fund statements

Subtract: decrease in the net pension asset	(42,925)
Subtract: decrease in the net other post employment benefits asset	(3,243)

Internal service funds are used by management to charge the costs of certain activities, such as insurance and other centralized costs, to individual funds. The net revenue (expense) of internal service funds is reported with governmental activities.

Add: net increase in net assets from the governmental activities accounted for in internal service funds	1,388,223
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Change in net assets of governmental activities	\$6,479,499
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The accompanying notes are an integral part of the financial statements.

**County of Ottawa
Statement of Net Assets
Proprietary Funds
December 31, 2011**

	Business-type Activities- Enterprise Funds	Governmental Activities- Internal Service Funds
	Delinquent Tax Revolving Fund	Service Funds
<u>ASSETS</u>		
Current assets:		
Cash and pooled investments	\$14,733,296	\$14,239,328
Investments		24,980,476
Receivables:		
Delinquent taxes receivable	7,639,876	
Accrued interest and penalties on delinquent taxes	1,413,112	
Accounts	5,481	11,180
Accrued interest on investments		112,421
Due from other funds	159,838	5,208,900
Due from component units	81,180	
Inventory of supplies		48,601
Prepaid expenses		400,590
Total current assets	24,032,783	45,001,496
Noncurrent assets:		
Capital assets:		
Office furniture and equipment		4,373,350
Copy machines		159,844
Telephone equipment		2,716,760
Vehicles		4,460,114
Less accumulated depreciation		(9,722,989)
Net capital assets		1,987,079
Total assets	24,032,783	46,988,575
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	3,766	7,784,288
Interfund payable		351,430
Due to other funds		4,600,423
Due to other governmental units	5,540	195,058
Unearned revenue		11,460
Total current liabilities	9,306	12,942,659
<u>NET ASSETS</u>		
Investment in capital assets, net of related debt		1,987,079
Restricted for managed care risk exposure		2,072,452
Restricted for land foreclosure	447,167	
Unrestricted	23,576,310	29,986,385
Total net assets	\$24,023,477	\$34,045,916

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

County of Ottawa
Statement of Revenue, Expenses and
Changes in Fund Net Assets
Proprietary Funds
For the Year Ended December 31, 2011

	<u>Business-type Activities- Enterprise Funds Delinquent Tax Revolving Fund</u>	<u>Governmental Activities- Internal Service Funds</u>
Operating revenues:		
Charges for services	\$479,577	\$16,775,359
Penalties and interest in delinquent taxes	1,827,646	
Other revenue		48,603
Total operating revenues	<u>2,307,223</u>	<u>16,823,962</u>
Operating expenses:		
Personnel services	4,631	2,110,306
Contractual services	84,957	11,106,627
Supplies	17,553	151,746
Depreciation		891,641
Building and equipment rental	2,458,239	51,174
Claims and legal		964,991
Miscellaneous		304,742
Total operating expenses	<u>2,565,380</u>	<u>15,581,227</u>
Operating income (loss)	<u>(258,157)</u>	<u>1,242,735</u>
Nonoperating revenues (expenses):		
Interest on investments	159,838	736,174
Net change in the fair value of investments		61,093
Gain on retirement of capital assets		48,221
Total nonoperating revenues	<u>159,838</u>	<u>845,488</u>
Income (loss) before transfers	<u>(98,319)</u>	<u>2,088,223</u>
Transfers in (out):		
Ottawa County Building Authority - Debt Service	(150,000)	(300,000)
General Fund		(400,000)
Total transfers	<u>(150,000)</u>	<u>(700,000)</u>
Change in net assets	(248,319)	1,388,223
Total net assets, beginning of year	<u>24,271,796</u>	<u>32,657,693</u>
Total net assets, end of year	<u>\$24,023,477</u>	<u>\$34,045,916</u>

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

**County of Ottawa
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011**

	<u>Business-type Activities- Enterprise Funds Delinquent Tax Revolving Fund</u>	<u>Governmental Activities Internal Service Funds</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from interfund services provided		\$16,461,628
Cash receipts from customers	\$10,682,853	
Cash received from penalties and interest on delinquent taxes	2,051,513	
Cash payments to suppliers for goods and services	(2,559,413)	(11,430,192)
Cash payments for self-funded insurance claims		(2,382,918)
Cash payments to employees for services	(4,631)	(2,110,229)
Purchase of delinquent tax rolls	<u>(11,708,426)</u>	
Net cash provided by (used for) operating activities	<u>(1,538,104)</u>	<u>538,289</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:		
Transfers in from other funds		66,962
Transfers out to other funds	<u>(150,000)</u>	<u>(700,000)</u>
Net cash used for noncapital financing activities	<u>(150,000)</u>	<u>(633,038)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets		(795,246)
Proceeds from sale of equipment		29,389
Net cash used for capital and related financing activities		<u>(765,857)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments		(15,329,576)
Interest on investments	200,078	667,960
Proceeds from sale of investments		<u>14,368,416</u>
Net cash provided by investing activities	<u>200,078</u>	<u>(293,200)</u>
Net decrease in cash and pooled investments	(1,488,026)	(1,153,806)
Cash and pooled investments, beginning of year	<u>16,221,322</u>	<u>15,393,134</u>
Cash and pooled investments, end of year	<u><u>\$14,733,296</u></u>	<u><u>\$14,239,328</u></u>

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

(Continued on next page)

**County of Ottawa
Statement of Cash Flows
Proprietary Funds
For the Year Ended December 31, 2011**

	<u>Business-type Activities- Enterprise Funds Delinquent Tax Revolving Fund</u>	<u>Governmental Activities Internal Service Funds</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:		
Operating income (loss)	(\$258,157)	\$1,242,735
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation		891,641
Change in assets and liabilities not affecting cash provided by (used for) operating activities:		
(Increase) decrease in receivables	(1,282,698)	642,165
(Increase) decrease in due from other funds		(499,193)
(Increase) decrease in inventory		2,050
(Increase) decrease in prepaid expenses		172,792
Increase (decrease) in unpaid claims liability		(672,567)
Increase (decrease) in unearned revenue		(45,833)
Increase (decrease) in accounts payable	1,282	(1,374,682)
Increase (decrease) in due to other funds		160,278
Increase (decrease) in due to other governmental units	1,469	18,903
Net cash provided by (used for) operating activities	<u>(\$1,538,104)</u>	<u>\$538,289</u>
		<i>(Concluded)</i>

Noncash investing activities:

The change in fair value of investments for the internal service funds was \$61,093.

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

COUNTY OF OTTAWA

FIDUCIARY FUNDS

STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

December 31, 2011

(with comparative totals for December 31, 2010)

	Other Post Employment Benefit Plan		Agency Funds	
	2011	2010	2011	2010
ASSETS				
Cash and pooled investments			\$4,258,371	\$4,112,499
Certificates of Deposit		\$175,000		
U.S. Government securities	\$15,693	31,083		
U.S. Government agencies	423,024	284,498		
Corporate Bonds	624,338	261,241		
Mutual funds				
Money Market Mutual Funds	235,629	97,471		
Domestic Equity	1,954,110	1,701,563		
International Equity	273,849	328,457		
Receivables:				
Accounts			532,726	80,159
Due from other governmental units			345,029	22,614
Total assets	3,526,643	2,879,313	\$5,136,126	\$4,215,272
LIABILITIES				
Liabilities:				
Claims payable	\$119,330	\$117,656		
Due to other governmental units:				
Due to State of Michigan			\$991,257	\$1,153,633
Fines and fees due to local libraries			434,476	520,058
Agency deposits			3,710,393	2,541,581
Total liabilities	\$119,330	\$117,656	\$5,136,126	\$4,215,272
Net Assets held in trust for other post employee benefits	\$3,407,313	\$2,761,657		

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

County of Ottawa
Statement of Changes in Plan Net Assets
Fiduciary Funds
For the Year Ended December 31, 2011

	Other Post Employment Benefit Plan	
	2011	2010
Additions		
Contributions:		
Employer	\$866,087	\$820,291
Plan member	344,607	445,247
Investment income (loss)	(65,989)	323,453
Total Additions	1,144,705	1,588,991
Deductions		
Administrative expense	63,029	83,000
Premiums	434,385	
Claims	1,635	634,938
Total Deductions	499,049	717,938
Total Net increase	645,656	871,053
Net Assets held in trust for other post employee benefits		
Beginning of year	2,761,657	1,890,604
End of Year	\$3,407,313	\$2,761,657

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

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The County of Ottawa, Michigan (the "County") was incorporated in 1837 and covers an area of approximately 565 square miles with the County seat located in the City of Grand Haven. The County operates under an elected Board of Commissioners (11 members) and provides services to its estimated 266,300 residents in many areas including law enforcement, administration of justice, community enrichment and development and human services.

The financial statements of the County have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the County's accounting policies are described below.

A. Reporting entity

The accompanying financial statements present the County (the primary government) and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are, in substance, part of the County's operations, so data from these units are combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County.

Blended Component Units

The Building Authority is governed by a three-member board appointed by the Ottawa County Board of Commissioners. Its sole purpose is to finance and construct the County's public buildings. It is reported in the appropriate fund categories of Debt Service and Capital Projects and has a December 31 year-end. A separate report is not prepared for the Building Authority.

The Ottawa County, Michigan Insurance Authority is a separate legal entity organized for the purpose of providing insurance coverage and risk management and related services to public entities in the County of Ottawa, Michigan pursuant to State of Michigan Act No. 36 of the Public Acts of 1988. The governing board consists of one appointed and four elected officials of the County and one appointed official from each other participating public entity. The County and the Building Authority are currently the only participating entities. The Insurance Authority is reported in an internal service fund and has a December 31 year-end.

Complete financial statements for the Insurance Authority can be obtained from:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting entity (continued)

Fiscal Services Director
Ottawa County
12220 Fillmore Street, Room 331
West Olive, MI 49460

Discretely Presented Component Units

The Ottawa County Road Commission was established pursuant to the County Road Law (MCL 224.1). The governing board is appointed by the Ottawa County Board of Commissioners. The Road Commission deposits receipts with and has investments through the County. It may not issue debt or levy a tax without the approval of the County Board of Commissioners. If approval is granted, Road Commission taxes are levied under the taxing authority of the County, as approved by the County electors, and would be included as part of the County's total tax levy. The Road Commission has a September 30 year-end.

The Ottawa County Public Utilities System's governing board is appointed by the Ottawa County Board of Commissioners. The Public Utilities System deposits receipts with and invests through the County. It is fiscally dependent upon the County because the County Board must approve debt issuances of Public Act 342 bonds. The Ottawa County Public Utilities System has a December 31 year-end.

Complete financial statements for the Road Commission and the Public Utilities System can be obtained from:

Finance Director
Ottawa County Road Commission
P.O. Box 73932
Grand Haven, MI 49417

The Ottawa County Central Dispatch Authority is governed by an eight-member board with two members appointed by the County's Board of Commissioners. It is financially accountable to the County as a result of fiscal dependency. It cannot levy taxes or issue bonded debt without approval of the County. The services provided cover all County residents and the County levies a property tax of up to one-half mill to finance the operations of the Dispatch Authority. The Dispatch Authority has a December 31 year-end.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting entity (continued)

Complete financial statements for the Dispatch Authority can be obtained from:

Director
Ottawa County Central Dispatch Authority
12101 Stanton Street
West Olive, MI 49460

Ottawa County Office of the Drain Commissioner 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 Office of the Drain Commissioner is considered to be a component unit of the County because the County has the ability to significantly influence operations and has accountability for fiscal matters. Specifically, the County Board of Commissioners formally approves the Drain Commissioner's budget (as submitted) and all financial management functions are performed by the County. The statutory drainage board of Chapter 20 drainage districts consists of the Drain Commissioner, the Chair of the County Board of Commissioners and one other member of the Board of Commissioners. The statutory drainage board of Chapter 6 and 21 drainage districts consists of the State Director of Agriculture and the Drain Commissioner of each county involved in the project. The Drain Commissioner has sole responsibility to administer the drainage districts established pursuant to Chapter 4 and 8 of the Drain Code. The drainage board or Drain Commissioner, on behalf of the drainage district, 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.

Complete financial statements for the Office of the Drain Commissioner can be obtained from:

Fiscal Services Director
Ottawa County
12220 Fillmore Street, Room 331
West Olive, MI 49460

The Ottawa County Land Bank Authority was established pursuant to the Michigan Land Bank Fast Track Act, 2003 P.A. 258, 124.751 and the intergovernmental agreement by and between the Michigan Land Bank Fast Track Authority and the Treasurer of the County of Ottawa. The governing board consists of the Treasurer of the County of Ottawa and eight additional members appointed by the Ottawa County Board of Commissioners. The Authority has the power to contract, to sue and be sued, to hold, manage and dispose of property, etc. Although funding for the Authority is designed to come from the eventual sale of properties, the County Board has enabled the Authority to borrow up to \$50,000 from the County's Delinquent Tax Revolving fund as needed,

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

A. Reporting entity (continued)

interest free. The Land Bank Authority has a December 31 year-end. As of December 31, 2011, no financial activity has been made by the Authority.

The Economic Development Corporation of the County of Ottawa (EDC) was established pursuant to the Economic Development Corporations Act (Act 338, Public Acts of 1974, as amended) and is a separate legal entity. The EDC's governing board is appointed by the Ottawa County Board of Commissioners. The County was required to hold a public hearing and approve the bonds issued in 2011 in compliance with the Internal Revenue Code. Neither the EDC nor the County is obligated in any way for the payment of these bonds. The EDC has a June 30 year-end, but no financial activity occurred during 2011.

B. Funds with Other Year Ends

The financial statements of the Friend of the Court, 9/30 Judicial Grants, Health, Mental Health, Transportation System, Prosecuting Attorney Grants, Sheriff 9/30 Grant Programs, Sheriff Contracts, Sheriff Road Patrol, Workforce Investment Act - 9/30 Grant Programs, Grant Programs - Pass Thru, Emergency Feeding, Federal Emergency Management Agency, Community Corrections, Community Action Agency, Department of Human Services, Child Care – Circuit Court, Child Care - Social Services funds and Veterans Trust-9/30 (included with Governmental Funds and reflecting total assets and revenues of 16.88% and 44.83%, respectively, of the Governmental Fund totals) and the Protected Self-Funded Insurance-Mental Health Fund (included with Internal Service Funds and reflecting total assets and revenues of 4.61% and 2.97%, respectively, of the related fund type totals) have been included in the accompanying 2011 financial statements using their fiscal year ended September 30, 2011.

The financial statements of the Workforce Investment Act – Administrative Cost Pool, Workforce Investment Act - Youth, Workforce Investment Act – Adult, and Workforce Investment Act - 6/30 Grant Programs funds (included with Governmental Funds and reflecting total assets and revenues of .81% and 3.09%, respectively, of the Governmental Fund totals) have been included in the accompanying 2011 financial statements using their fiscal year ended June 30, 2011.

The financial statements of the Weatherization and the Workforce Investment Act-3/31 Grant Programs funds (included with Governmental Funds and reflecting assets and revenues of .24% and 1.33%, respectively, of the Governmental Fund totals) have been included in the accompanying 2011 financial statements using their fiscal year ended March 31, 2011. The remaining funds have been included in the accompanying financial statements using their fiscal year ended December 31, 2011.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Government-wide and fund financial statements

Interfund balances, due to/from account balances, indirect expense allocations, as well as transfers, do not agree across all funds due to the different year ends reported in these financial statements.

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. However, exceptions to this general rule are charges between enterprise functions and other various functions of the government and interfund balances remaining due to the different year ends reported in the funds. Elimination of these charges would distort costs and program revenues for the various functions concerned. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Indirect expenses* are charged based upon a County-wide cost allocation plan which allocates costs based upon the number of full time equivalents, number of transactions, and other pertinent information. *Program revenues* include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

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

D. Measurement focus, basis of accounting, and financial statement presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund statements. The fiduciary fund financial statements are reported using the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. After March 1 of the following year, the Delinquent Tax Revolving Fund pays the County for any real

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement focus, basis of accounting, and financial statement presentation (continued)

outstanding taxes as of that date. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers property tax revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, landfill closure costs and compensated absences are recorded only when payment is due.

Intergovernmental revenue, charges for services, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. The County considers these to be available if received within 180 days of year end. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the County.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. With the implementation of GASB statement # 54, Fund Balance Reporting and Governmental Fund Type Definitions, certain funds which had been Special Revenue funds have been combined with the General Fund on the consolidating statements. These funds include:

Solid Waste Clean-Up Fund (2271) - This Fund was established to account for monies received from settlement of a claim. The monies are mainly used for the clean-up of the Southwest Ottawa Landfill.

Infrastructure Fund (2444) - This fund was established by the County Board to provide financial assistance to local units of government for water, sewer, road and bridge projects that are especially unique, non-routine, and out-of-the ordinary.

Public Improvement Fund (2450) - This fund is used for earmarked revenues set aside for public improvements. Funding is provided from General Fund appropriations and building rentals.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement focus, basis of accounting, and financial statement presentation (continued)

DB/DC Conversion Fund (2970) - The fund was established by the County Board to set aside funds needed for startup costs associated with moving new hires to a defined contribution retirement system.

Compensated Absences Fund (2980) - This Fund is used to account for future payments of accumulated sick pay of County employees under the sick days/short and long-term disability plan. This fund is also used to accrue vacation pay.

Stabilization Fund (2570) – This fund was established to assure the continued solid financial condition of the County in case of emergency.

Parks and Recreation Fund (2081) – This fund was established for the development, maintenance, and operation of Ottawa County parks. Funding is provided by State grants and user charges. A millage of .33 mills to support this fund was re-approved by the County electorate during 2006 for ten years and expires in 2016.

Health Fund (2210) – This fund is used to account for monies received from Federal, State, and local grants and County appropriations. These monies are utilized in providing a variety of health-related services to County residents.

Mental Health Fund (2220) – This fund is used to account for monies to provide mental health services within the County. Monies are provided by Federal, State, and County appropriations, contributions, and charges for services.

The County reports the following major proprietary fund:

Delinquent Tax Revolving Fund (5160) – This Enterprise Fund is used to pay each local governmental unit, including the County General Fund, the respective amount of delinquent taxes not collected as of March 1 of each year. Financing is provided by subsequent collection of delinquent property taxes by the County Treasurer.

Additionally, the County reports the following fund types:

Special Revenue Funds are used to account for revenue from specific revenue sources (other than fiduciary or major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law. The *Debt Service Fund* accounts for the resources accumulated and payments made for principal and interest on long-term general obligation debt of governmental funds. The *Capital Projects Fund* accounts for construction projects of the Building Authority.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Measurement focus, basis of accounting, and financial statement presentation (continued)

The *Permanent Fund* is used to record the activity of the Cemetery Trust which provides funds for perpetual care of cemetery lots.

Internal Service Funds account for data processing, equipment purchases, and insurance coverage provided to County departments on a cost reimbursement basis.

The *OPEB Trust Fund* is used to account for the activity of the County's other post employment benefits program.

Agency Funds are used to account for assets held on behalf of outside parties, including other governments. The majority of the balances in the Agency funds represent payments collected on behalf of the State of Michigan and other governmental agencies.

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

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Delinquent Tax Revolving enterprise fund are interest and penalties on delinquent taxes. The principal operating revenues of the County's internal service funds are charges to County departments for equipment amortization and insurance coverage. Operating expenses for the enterprise fund include costs associated with the collection of delinquent taxes and rent payments for certain County facilities designed to pay the debt obligations of the related bond issue. Operating expenses for the internal service funds include the cost of services (including premiums and claims), administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

E. Assets, liabilities, and net assets or equity

1. Cash and pooled investments

For purposes of the statement of cash flows, the County considers all assets held in the cash and investment pool to be cash equivalents because the investments are not identifiable to specific

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

1. Cash and pooled investments (continued)

funds and the assets can be withdrawn at anytime, similar to a demand deposit account. The investments of the County investment pool consist primarily of U.S. treasuries, U.S government agency securities, commercial paper, certificates of deposit, local government investment pools, and mutual funds.

Investments of the Insurance Authority and Other Post Employment Benefit Plan trust consist of U.S. government and U.S. government agency securities and corporate securities. All investments are recorded at fair value.

2. Receivables, payables and due from other governments

During the course of operations, numerous transactions occur between individual funds and/or between the primary government and component units for goods provided or services rendered. These receivables and payables are classified as "due from other funds/component units" or "due to other funds/component units" on the balance sheet. Short-term interfund loans are classified as "interfund receivables/payables".

Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Property taxes for general County operations are levied as of July 1 (lien date) on property values assessed as of the same date. Property taxes for Parks and the Ottawa County Central Dispatch Authority are levied December 1 (lien date) on property values assessed as of the same date. The taxes levied December 1 are due on February 14 of the following year and taxes levied July 1 are due on September 14 after which the applicable property is subject to penalties and interest.

Other accounts receivable is shown net of the allowance for estimated uncollectibles. For the Mental Health receivables, an allowance of \$138,939 has been established. For the jail and inmate housing receivable and various other receivables an allowance of \$746,791 has been established.

Due from other governments due after one year consist of the long-term portion of loans made to local units. During 2011, no new loans were issued. However, during 2006, the County provided \$500,000 to Coopersville Township for infrastructure projects out of the County's Infrastructure Revolving Loan Fund Program. This loan will be repaid over 10 years, at 3% interest, with the Township's obligated funds for major roads.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

2. *Receivables, payables and due from other governments(continued)*

During 2005, the County provided \$950,000 to Tallmadge Township for infrastructure projects out of the County's Infrastructure Revolving Loan Fund Program. This loan will be repaid over 10 years, at 3% interest, with the Township's Water and Sewer Fund dollars.

These loans are recorded in the Infrastructure fund which is consolidated with the General Fund for financial reporting purposes. As of December 31, 2011, the gross amount of these outstanding loans reported in governmental funds was \$658,034. No allowance has been established for these loans.

3. *Advances to other funds*

Noncurrent portions of long-term interfund loans receivable in governmental funds are reported as advances and are offset by a fund balance reserve account which indicates that they do not constitute expendable available financial resources and therefore are not available for appropriation.

4. *Inventories and prepaids*

Inventories are valued at cost on the first-in / first-out (FIFO) method. Inventories are recorded as expenditures when consumed rather than when purchased. Payments made to vendors for services that will benefit periods beyond a fund's fiscal year-end are recorded as prepaid in both government-wide and fund financial statements.

5. *Restricted Net Assets*

Under Act 30, Public Acts of 1978, the use of the fund balance of the Stabilization Fund (consolidated with the General Fund) in the amount of \$8,269,673 is restricted to 1) cover a deficit, 2) prevent a reduction in the level of public services or number of employees in the current or next fiscal year, or 3) cover expenses arising from a natural disaster.

The fund balance of the Parks and Recreation Fund (Special Revenue Fund 2081) is comprised mainly of unused revenue from a specially designated tax levy. Hence, the entire \$3,541,873 is restricted. In addition, Under Act 136, Public Acts of 1956 (Sections 141.261-141.263, Compiled Laws of 1979), the fund balance of the Public Improvement Fund (Special Revenue Fund 2450) in the amount of \$3,487,428 is restricted for statutory Public Improvement.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

5. *Restricted Net Assets (continued)*

The fund balance of the ROD Technology Fund (Special Revenue Fund 2560) in the amount of \$424,116 is restricted for technology upgrades under Act 698, Public Acts of 2002.

The use of the \$5,770 in fund balance of the Cemetery Trust is restricted to the perpetual care of certain cemetery lots.

The net assets of the Protected Self-Funded Insurance – Mental Health (Internal Service Fund 6782) are restricted for mental health programs (\$2,072,542).

It is the County's policy to spend restricted resources first if it meets the criteria of the restricted net asset and use unrestricted resources when the restricted funds are depleted.

The discretely presented component units also have certain restrictions on net assets. Specifically, the Ottawa County Road Commission has restricted \$3,300,040, for primary and local road construction and maintenance. The Drain Commissioner has restricted \$697,570 for debt service, \$730,732 for capital projects, and \$55,136 for general drain maintenance. Last, Ottawa County Public Utilities has restricted \$475,100 for operations and maintenance.

6. *Capital assets*

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental activities column in the government-wide financial statements. For the County, infrastructure exists in the Road Commission and the Drain Commission component units. The capitalization threshold ranges from \$1,000 - \$25,000. Capital assets are defined by the primary government as assets with an initial, individual cost of more than \$5,000 (amount not rounded) and an estimated useful life in excess of two years. Such assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exists. Donated capital assets are valued at their estimated fair market value on the date received. The amount reported for infrastructure includes assets acquired or constructed since 1980. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Improvements are capitalized and depreciated over the remaining useful lives of the related capital assets, as applicable.

No interest expense has been incurred or capitalized on capital assets reported in proprietary funds. Depreciation of the capital assets (including infrastructure) of the primary government, as

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

6. Capital assets (continued)

well as the component units, is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Land improvements	25
Buildings	25 - 50
Office furniture and equipment	3 - 20
Vehicles	3 - 10
Infrastructure	30

7. Self-insurance claims incurred but not reported

At December 31, 2011 the County has several Internal Service funds which account for various uninsured risks. The County is self-insured up to certain limits, which vary by type of risk, and purchases reinsurance to cover claims in excess of those limits. The County records estimates of self-insurance claims incurred but not reported as of December 31 based on historical trend information, claims reported subsequent to year end, actuarial valuations and/or professional judgment. Such estimates are included in accounts payable.

8. Compensated absences

Substantially all County employees are granted vacation and sick leave in varying amounts based on length of service. Vacation pay is fully vested when earned and accrued in the government-wide financial statements. Employees are granted varying amounts of sick days annually and may accumulate up to a maximum of 12 to 15 days. Unused sick leave accumulated under the current plan is forfeited upon termination or retirement. Therefore, no liability for unpaid accumulated sick leave is recorded. All employees except judges and elected officials are covered under short and long-term disability benefits if an illness lasts longer than 10 working days or six months, respectively.

Employees who accumulated sick days under the County's prior sick leave policy before moving into the current plan have been allowed to bank up to 120 hours of their sick days accumulated under the prior plan in a holding account at the pay rate in effect when they entered the current plan. Employees' accounts earn interest annually at the average rate earned by the County Treasurer. Employees with at least ten years of continuous service are paid for accumulated sick days in full upon death or retirement and at the rate of 50% of accumulated benefits upon termination for reasons other than death or retirement.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

8. *Compensated absences (continued)*

A liability for this amount is accrued and reported in the government-wide financial statements. The County estimates that the maximum liability for unpaid and unused sick leave would be approximately \$356,204 at December 31, 2011 if all employees who accumulated sick leave under the prior plan retired. Only the portion of this liability that has matured is recognized as a current liability. An actuarial estimate of the amount payable to employees upon retirement at December 31, 2011 is \$354,425 and is funded in General Fund with corresponding committed and assigned fund balance. On the government-wide statements, however, the liability for compensated absences is included in the non-current portion of long-term obligations.

The County has fully funded its vacation pay liability. The vacation pay expenditure/expense was recorded in each fund, and this amount was transferred and recorded in the General Fund with corresponding committed and assigned fund balance. An adjustment was made at December 31, 2011 to reflect the change in the accumulated balance to \$2,560,281.

Under the Road Commission's personnel policy and contracts negotiated with employee groups, individual employees have a vested right to receive payments for unused vacation and sick leave under formulas and conditions specified in the policy and contracts. Accumulated leave of the general fund is recorded on the statement of net assets and not on the general fund balance sheet because it is not expected to be liquidated with expendable available financial resources.

The Central Dispatch Authority's personnel policy and employment agreements provide employees a vested right to receive payments for unused vacation leave under formulas and conditions specified in the policy and agreements. Accumulated leave of the general fund is recorded on the statement of net assets and not on the general fund balance sheet because it is not expected to be liquidated with expendable available financial resources.

9. *Deferred compensation plan*

The County, the Road Commission and the Central Dispatch Authority offer to their employees several different deferred compensation plans created in accordance with Internal Revenue Code Section 457. The plans are available to County and Dispatch Authority employees with various options and employer contribution requirements depending on which bargaining unit the employee is a member. All plans permit employees to defer a portion of their salary until future years. Participation in the plans is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. The County employee contributions for 2011 were \$2,102,514 and the County match was \$311,620.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

9. *Deferred compensation plan (continued)*

All amounts of compensation deferred under the plans, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are held in trust for the exclusive benefit of participants and their beneficiaries. Investments are managed by the plans' trustees, under one of several investment options, or combination thereof. The choice of the investment option(s) is made by the participants or the investment manager at the option of the employee. As the assets of the trust are managed by the plans trustees, the plan assets are not recorded in the financial statements of the County.

10. *Employee Retirement Plans*

The County, the Road Commission and the Dispatch Authority have contributory pension plans covering substantially all of their employees. The plans are funded through annual contributions to the Michigan Municipal Employees' Retirement System in amounts sufficient to fund the normal cost of the plans and to amortize prior service cost.

11. *Long-term obligations*

In the government-wide financial statements and proprietary fund types in the fund financial statements, the long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net assets. For new bond issuances after the implementation of GASB Statement No. 34, bond premiums and discounts, as well as issuance costs, are deferred and amortized over the life of the bonds using the straight-line method which approximates the effective interest method. Bonds payable are reported net of the applicable bond premium or discount.

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

12. *Fund equity*

The County is implementing the provisions of GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, in the 2011 financial statements. GASB 54 establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

12. Fund equity (continued)

government is bound to observe constraints imposed upon the use of the resources reported in governmental funds. While the classifications of fund balance in the County's various governmental funds were revised, the implementation of this standard had no effect on total fund balance. In the fund financial statements, governmental funds report fund balance in five categories:

1. Non spendable fund balance cannot be spent because it is either a) not in spendable form or b) legally or contractually required to be maintained intact
2. Restricted fund balance can only be spent for specific purposes due to a) externally imposed by grantors, creditors, contributors, of laws or regulations of other governments or b) imposed by law through constitutional provisions or enabling legislation
3. Committed fund balance can only be spent for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision –making authority
4. Assigned fund balance is constrained by the government's intent to be used for specific purposes but has not been formally committed by Board action or restricted in any way.
5. Unassigned fund balance is the residual classification for the General Fund. Except for funds with negative fund balance, only the General Fund has assigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted (committed, assigned, or unassigned) amounts are available, it is the County's policy to consider restricted amounts to have been reduced first. When an expenditure is incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used, it is the County's policy that committed amounts would be reduced first, followed by assigned amounts and then unassigned amounts.

In addition, it is the County's policy to maintain a fund balance in the General Fund of not less than 10% and not more than 15% of the most recently audited General Fund expenditures and transfers out for cash flow and flexibility purposes. Such assignments cannot exceed the available (spendable, unrestricted, uncommitted) fund balance in any particular fund. Details on the County's fund balance amounts follow:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

12. Fund equity (continued)

	General Fund	Parks and Recreation Fund	Health Fund	Mental Health Fund	Other Governmental Funds
Nonspendable:					
Inventory and prepaid expenditures	\$80,067	\$20,970	\$272,214	\$166,002	\$15,300
Perpetual cemetery care-corpus portion					5,770
Long-term advances to other funds and component units	325,000				
Infrastructure loans	658,034				
Total Nonspendable	<u>\$1,063,101</u>	<u>\$20,970</u>	<u>\$272,214</u>	<u>\$166,002</u>	<u>\$21,070</u>
Restricted:					
Jail booking fees	\$294,842				
Marriage counseling	17,649				
Donations	65,892				\$10,087
Grant restrictions	29,742				
Parks & recreation Levy		\$3,520,903			
Mental health				\$337,155	
Public improvement - State restrictions	3,487,428				
Homestead property tax - State restrictions					61,353
Register of deeds technology - State restrictions					424,116
Michigan Works!/Community Action Agency - program income					232,178
Total Restricted	<u>\$3,895,553</u>	<u>\$3,520,903</u>	<u></u>	<u>\$337,155</u>	<u>\$727,734</u>
Committed:					
Aerial survey	\$867,274				
Voting machines	121,453				
Substance abuse	799,480				
Veterans' affairs	54,050				
Building improvements	1,563,433				
Red pine timber sales	254,723				
Mental health programs	581,275				
Technology improvements	120,471				
Stabilization	8,269,673				
Solid waste clean-up	2,710,567				
Infrastructure	1,327,683				
DB/DC conversion	4,623,510				
Farmland preservation					\$1,000
Brownfield redevelopment					500
Compensated absences	2,914,706				
Total Committed	<u>\$24,208,298</u>	<u></u>	<u></u>	<u></u>	<u>\$1,500</u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Assets, liabilities, and net assets or equity (continued)

12. Fund equity (continued)

	General Fund	Parks and Recreation Fund	Health Fund	Mental Health Fund	Other Governmental Funds
Assigned:					
Law library	\$34,986				
Succeeding year's budget budget deficit	1,226,580				
Water quality forum	1,174				
Strategic planning fees	500				
Hope College bond issue reimbursemt-admin fees	18,500				
Planning commission	185,758				
Other post employment benefits	793,595				
ERP project	97,070				
Circuit Court strategic planning	3,462				
Local police academy	1,524				
Compensated absences	529,693				
Public health			\$680,360		
Landfill tipping fees					\$1,005,617
Community corrections					106,307
Dept of Human Services					21,010
Sheriff 9/30 grant programs					1,079
Child Care - Circuit Court					1,172,068
Total Assigned	\$2,892,842		\$680,360		\$2,306,081

13. Comparative data/reclassifications

Presentation of comparative total data for the prior year have been presented when available in order to provide an understanding of the changes in the financial position and operations of these funds. Also, certain amounts presented in the prior year data have been reclassified in order to be consistent with the current year's presentation.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Budgetary information

The General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds are under formal budgetary control.

Formal budgetary integration is employed as a management control device during the year for governmental funds. Formal budgetary integration is not employed for other funds; however, informational summaries are prepared and presented to the Board for consideration for proprietary fund types. The County adopts its budget in accordance with Public Act 621, the Uniform Budgeting and Accounting Act, which mandates an annual budget process and an annual appropriation act to implement the budget. Budgets, as presented for these funds in the accompanying financial statements, were prepared on the modified accrual basis of accounting. The County does not use encumbrances in its accounting system.

The Fiscal Services Director presents the budget requests for the succeeding fiscal year to the County Administrator in August. The Administrator, Fiscal Services Director, and Budget/Audit Manager meet with all department heads during August to review and discuss the requested revenue and expenditures levels. The Fiscal Services Director presents initial budget information to the Board of Commissioners at a work session following the second Board Meeting in August. A proposed budget with balancing options, if required, is presented at the Board of Commissioners Work Session following the first board meeting in September. The preliminary budgets for all funds are presented to the Finance Committee in September and the Board of Commissioners Work Session following the second board meeting in September. A public hearing and formal budget presentation is held at the first Board Meeting in October to provide any county resident with an opportunity to discuss the budget with the Board prior to approval. The budget, and an appropriation ordinance implementing it, is approved by the Finance Committee and forwarded to the Board for approval at the second Board Meeting in October. A separate budget report is then made available to the public.

Budgets for the current year are continually reviewed for any required revisions of original estimates. Proposed increases or reductions in appropriations are presented to the Finance Committee and the Board for their action. The Board amends the general appropriation act as soon as it becomes apparent this action is necessary. The budgetary information as presented herein has been amended by official actions of the Finance Committee and/or County Board of Commissioners.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (CONTINUED)

A. Budgetary information (continued)

Transfers of any unexpended budget balance, or any portion thereof, to any other appropriation account may not be made without approval by the Finance Committee with certain exceptions. The Board has delegated authority to the Administrator and Fiscal Services Director to approve budget transfers within a fund if the amount to be transferred does not exceed \$50,000.

Budgetary control over expenditures is maintained on a line item basis by department, which is the legal level of control. A separate budgetary report is prepared which demonstrates compliance at the legal level of control and is available to the public in the County Clerk's office. Expenditures may not legally exceed budgeted amounts and certain Special Revenue Funds expenditures must be in accordance with the respective agreements with Federal and State grantor agencies. All budget appropriations lapse at the end of each fiscal year unless specific Board action is taken.

B. Excess of expenditures over appropriations

Certain funds experienced overages where expenditures exceeded budget amounts. These expenditures were permitted either because the County was assured of reimbursement from an outside party (grants) or because the funds had sufficient fund balance to cover the overage. In the General Fund, public safety expenditures were over budget due to an equipment grant for which the County received the equipment directly. Since the payment from the granting agency and payment to the vendor did not flow through the County's financial system at the time of receipt, a budget adjustment was not made before year end. Year-end medical treatment in the jail also contributed to public safety expenditures overage. Also in the General Fund, community and economic development expenditures were over budget due to adjustments in the vacation accrual in the Planning and Performance Improvement Department.

Service contracts for park projects exceeded projections in 2011 in the Parks and Recreation fund (2081). Park projects are difficult to budget. Other services and charges were over budget in the Mental Health fund (2220) as the Medicaid Service Fund was insured at the maximum level at year end. Commodities donated from the State were recorded after year end in the Emergency Feeding fund (2800), so no budget was established for the activity. Matching donated revenue was also recorded. The Department of Human Services Fund (2901) had children's assessment and utility payments which were recorded after year end, therefore not budgeted. In the Cemetery Trust fund (1500), payments to cemeteries were underestimated.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Deposit and investment balances at year end are as follows:

	Primary Government	Component Units	Total
Cash on hand	\$17,028	\$260	\$17,288
Carrying amount of checking and savings accounts	14,363,057	18,284,128	32,647,185
Carrying amount of certificates of deposit	26,796,949	980,000	27,776,949
Carrying amount of investments	48,247,241	7,595,401	55,842,642
Carrying amount of investments - Ottawa County Other Post Employment Benefit Plan	3,526,643		3,526,643
Carrying amount of investments - Ottawa County Insurance Authority	24,980,476		24,980,476
Total	\$117,931,394	\$26,859,789	\$144,791,183
Statement of net assets			
Cash and pooled investments	\$85,160,134	\$26,859,789	\$112,019,923
Investments	24,986,246		24,986,246
Statement of fiduciary assets and liabilities			
Cash and pooled investments	4,258,371		4,258,371
Investments	3,526,643		3,526,643
Total	\$117,931,394	\$26,859,789	\$144,791,183

The County's investments, as well as the investments of Ottawa County Public Utilities handled by the County, are stated at fair value which is determined as follows: (a) securities are priced by FTI, an on-line pricing service, as of the end of each business day and (b) investments that do not have established market values are reported at estimated fair value.

Michigan statutes authorize the County to invest in bonds, other direct obligations and repurchase agreements of the United States, certificates of deposit, savings accounts, deposit accounts or receipts of a bank which is a member of the FDIC, commercial paper, bankers' acceptances of United States banks, obligations of the State of Michigan and its political subdivisions, external investment pools, and certain mutual funds. The County's investment policy, last amended in November of 2010, allows for all of these types of investments.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (continued)

The Ottawa County Other Post Employment Benefit Plan can utilize all investment options allowed for the County as well as equity, corporate securities, and foreign investment. The Ottawa County Insurance Authority investment policy allows for all of the investment types authorized for the County as well as investment grade fixed income securities, common stock of U.S. companies, and foreign investment.

Investments are stated at fair value which is determined as follows: (a) securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates and (b) investments that do not have established market values are reported at estimated fair value.

The majority of the County departments participate in the internal investment pool. However, the following programs/organizations also maintain separate cash and/or investments:

Ottawa County Insurance Authority
Ottawa County Road Commission
Ottawa County Public Utilities System
Ottawa County Central Dispatch Authority
Ottawa County Building Authority
Ottawa County Drain Commission Munn Drain Debt Service and Capital Projects
Ottawa County Drain Commission Nunica Drain Debt Service
Ottawa County Other Post Employment Benefit Plan

The County chooses to disclose its investments by Weighted Average Maturity. As of December 31, 2011, the County had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Weighted Average Maturity (years)</u>
Money Market Fund (MMF)	\$8,479,137	N/A
Commercial Paper	1,987,301	0.7260
Municipal Bonds	5,156,054	4.4393
Agency - FFCB	7,543,840	4.7108
Agency - FNMA	6,244,814	3.4693
Agency - FHLMC	4,489,445	4.2610
Treasury Note	14,346,650	1.1923
	<u>\$48,247,241</u>	
Portfolio Weighted Average Maturity (excluding MMF)		2.9639

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (continued)

Cash and investments held by the County for these component units consist of the following at year end:

	Ottawa County Public Utilities System	Ottawa County Office of the Drain Commissioner	Ottawa County Road Commission
Checking/Deposit	\$2,935,651		\$2,714,431
Savings	9,275,251	\$135,451	
Certificates of Deposit			980,000
Money market	81,101		
Ottawa County Investment Pool			
Investments	2,300,375	1,383,925	
	\$14,592,378	\$1,519,376	\$3,694,431

The County chooses to disclose the investments of the Ottawa County Public Utilities System by specifically identifying each. As of 12/31/11, the investments of the System held by the County are as follows:

Investment	Maturity	Fair Value	Rate	Rating	Source
Money Market Fund	N/A	\$81,101	Unrated	N/A	N/A
FNMA 31398ABX9	5/18/2012	559,843	4.88%	AAA	Moody's
FHLB 3133XWKU2	6/8/2012	607,020	1.38%	AAA	Moody's
FHLB 313370BJ6	1/30/2012	1,133,512	0.65%	AAA	Moody's
		\$2,300,375			

The amount invested by the County's investment pool for Public Utilities and the Office of the Drain Commissioner consist of money market mutual funds and certificates of deposit which are unrated.

The Ottawa County Central Dispatch Authority, also a discretely presented component unit, includes \$3,223,344 in checking/deposit accounts, \$260 in petty cash and \$3,830,000 in investments. The Authority chooses to disclose its investments by specifically identifying them:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (continued)

<u>Investment</u>	<u>Maturity</u>	<u>Fair Value</u>	<u>Rate</u>	<u>Rating</u>	<u>Source</u>
Municipal Bonds:					
Oakland County Michigan Economic					
Development Bonds	12/1/2025	\$210,000	0.22%	A-2	S&P
Michigan State Hospital Fin					
Authority	9/1/2027	120,000	0.22%	A-2	S&P
Michigan State Strategic Fund	3/1/2029	500,000	0.31%	unrated	
Michigan Fin Authority	12/1/2032	650,000	0.24%	A-2	S&P
Michigan Fin Authority	12/1/2032	500,000	0.24%	unrated	
Michigan Fin Authority	12/1/2032	1,350,000	0.24%	A-2	S&P
Kent Hospital Fin Authority	10/1/2041	500,000	0.22%	A-2	S&P
		<u>\$3,830,000</u>			

In addition, as of December 31, 2011 the County's Other Post Employment Benefit Plan held the following investments:

	<u>Fair Value</u>	<u>Investment Maturities (fair value by years)</u>			
		<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>Over 10</u>
U.S. Treasuries	\$15,693		\$15,693		
U.S. Agencies:					
Bonds	423,024		170,422	\$252,602	
Corporate bonds	624,338	\$283,233	120,477	170,442	\$50,186
	<u>1,063,055</u>	<u>\$283,233</u>	<u>\$306,592</u>	<u>\$423,044</u>	<u>\$50,186</u>
Mutual Funds:					
Money Market	235,629				
Domestic Equity	1,954,110				
International Equity	273,849				
Total investments held by the OPEB Plan	<u>\$3,526,643</u>				

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (continued)

As of December 31, 2011, the Ottawa County Insurance Authority had the following investments and maturities in debt securities (none of which are callable):

	<u>Cost</u>	<u>Fair Value</u>	<u>Investment Maturities (fair value by years)</u>			
			<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>Over 10</u>
Money market funds	\$596,618	\$596,618				
U.S. treasuries	2,907,862	2,924,001	\$714,246	\$1,683,431	\$234,249	\$292,075
U.S. agencies:						
Mortgage-backed	48,672	48,157				\$48,157
Other U.S. government agencies	1,044,494	1,098,686	15,027		41,343	1,042,316
Corporate bonds	3,917,891	4,030,551	90,548	1,469,962	2,470,041	
	<u>8,515,537</u>	<u>8,698,013</u>	<u>\$819,821</u>	<u>\$3,153,393</u>	<u>\$2,745,633</u>	<u>\$1,382,548</u>
Equities						
Common stock	5,590,285	6,681,979				
Mutual Funds:						
Domestic equity	2,326,105	2,631,796				
International equity	2,310,338	2,204,059				
Total investments held by the Authority	<u>\$18,742,265</u>	<u>\$20,215,847</u>				

In 1998, to comply with Michigan Insurance Bureau regulations, the Ottawa County Insurance Authority transferred certain investments – i.e., U.S. Treasury Notes – to the Michigan Department of Treasury as security for the benefit of the Authority’s policyholders. As these investments mature, they are replaced with comparable investments to maintain a face value balance of \$5.0 million. Such investments held by the State Treasurer as of December 31, 2011 and 2010, are as summarized:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (continued)

<u>Description</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>Face Value</u>	<u>Fair Value</u>	
				<u>2011</u>	<u>2010</u>
U.S. Treasury Notes	03/31/11	4.875%	\$ 1,400,000		\$1,437,625
U.S. Treasury Notes	07/31/11	4.875%	1,675,000		1,720,016
U.S. Treasury Notes	08/15/16	4.875%	485,000	\$575,220	552,900
U.S. Treasury Notes	02/28/13	2.750%	1,100,000	1,132,571	1,149,844
U.S. Treasury Notes	02/15/12	4.875%	340,000	341,924	357,053
U.S. Treasury Notes	10/31/15	1.250%	435,000	446,149	
U.S. Treasury Notes	08/31/17	1.875%	435,000	455,288	
U.S. Treasury Notes	05/31/18	2.375%	440,000	471,830	
U.S. Treasury Notes	08/15/20	2.625%	445,000	479,941	
U.S. Treasury Notes	02/15/19	2.750%	440,000	481,901	
U.S. Treasury Notes	09/30/16	3.000%	435,000	479,553	
U.S. Treasury Notes	05/15/21	3.125%	445,000	496,870	
				\$5,361,247	\$5,217,438

Custodial Credit Risk – Deposits. Custodial credit risk is the risk that in the event of bank failure, the County’s deposits may not be returned to the County. It is County policy to review and verify a bank’s creditworthiness through a system of ratio analysis and from information provided by several third party sources. The County policy also places maximum limits on percent of portfolio, per issuer and duration. The County places concentration limits on banks based on bank size and creditworthiness analysis. As of December 31, 2011, \$44,059,217 of the County’s bank balance (including certificates of deposit) of \$49,110,329 was uninsured and uncollateralized. Deposits of the Ottawa County Road Commission, the Ottawa County Public Utilities and the portion of the Ottawa County Drain commission that are pooled with the County’s (primary government) deposits cannot be separately identified for federal depository insurance purposes.

The Ottawa County Other Post Employment Benefit Plan had no deposits outstanding at year end. The Ottawa County Insurance Authority’s cash in the amount of \$1,265 at December 31, 2011 was FDIC insured. For the Ottawa County Drain Commission, the \$135,451 in deposits at December 31, 2011 cannot be separately identified from the primary government for federal depository insurance purposes. For the Ottawa County Central Dispatch Authority, \$2,759,697 of the \$3,259,697 bank balance at December 31, 2011 was exposed to custodial credit risk.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (*continued*)

Custodial Credit Risk – Investments. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The County's investment policy requires that investment securities be held in third-party safekeeping by an institution designated as primary agent. The policy further states that safekeeping agent follows the procedure of delivery vs. payment. As of December 31, 2011, the County's \$42,068,479 in treasury investments and commercial paper were (including Ottawa County Public Utilities, discretely presented component unit) held in third-party safekeeping in the County's name. The Ottawa County Central Dispatch Authority's (discretely presented component unit) \$3,830,000 in municipal bonds were held in third-party safekeeping in the Authority's name. Ottawa County Central Dispatch Authority does not have a policy for investment custodial credit risk, nor does the State require one.

The County also invests in money market funds that have their securities safe kept with a third party selected by the fund manager. However, the fund's securities are held in trust for the participants of the fund and are not available to the fund manager if the fund manager should happen to fail. The County believes this arrangement satisfies the County's investment policy's safekeeping requirement. The short-term investments in money market funds by the Ottawa County Public Utilities system in the amount of \$81,101 at December 31, 2011, are unrated and not subject to custodial risk categorization because they do not consist of specifically identifiable securities.

Of the balance of investments for the Ottawa County Other Post Employment Benefit Plan, the County has a custodial credit risk of \$1,063,055 because the related securities are uninsured, unregistered and held by the County's investment manager which is also the counterparty for these particular securities. With regard to the OPEB trust's mutual fund investments the County's custodial credit risk exposure cannot be determined because the mutual funds do not consist of specifically identifiable securities.

The Ottawa County Insurance Authority's short-term investments in money market funds amounting to \$598,618 at December 31, 2011 are not subject to custodial risk categorization. At December 31, 2011, the Authority did not have any custodial credit risk on its investments.

Credit Risk. State law limits investments in commercial paper to the top two ratings issued by nationally recognized statistical rating organizations with a maximum maturity of 270 days. The County's investment policy further limits its investment choices by limiting the maturity to A-1 270 days. The three money market bank investment pools used by the County are rated Aaa by Moody's, Fitch Ratings or Standard & Poor's. The County's investment policy is silent on the use of rated vs. unrated money market funds. In addition, there is no rating level requirement for those money market funds that are rated.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (continued)

The investments of the Other Post Employment Benefits Plan in exchange traded fixed income funds (\$70,598) and fixed income mutual funds (\$105,196) are unrated. U.S. Government Agency Securities and U.S. and Foreign corporate bonds were rated by Standard & Poors as follows:

S&P Rating	Fair Value
AAA	\$438,717
AA+ to AA-	73,137
A+ to A-	202,504
BBB+ to BBB-	172,903
	<u><u>\$887,261</u></u>

As of December 31, 2011, the Insurance Authority's investments in U.S. Treasuries and Agencies were rated AAA by Moody's. The Authority's investments in corporate bonds were rated by Moody's as follows:

Rating	Fair Value
AAA	\$722,732
AA3	286,338
AA2	372,476
AA1	11,681
A3	477,548
A2	497,147
A1	262,854
BAA3	208,868
BAA2	577,382
BAA1	525,662
BA1	12,713
Unrated	75,150
	<u><u>\$4,030,551</u></u>

Concentration of Credit Risk. The County's investment policy specifies a plan to diversify and set concentration limits to further manage credit risk. The policy sets maximum percentages of the pooled portfolio by investment type with additional maximums by issuer. A minimum of 15% is to be invested in U.S. Treasuries. The policy sets a maximum of 50% in U.S. agencies with a maximum of 20% in any

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

A. Deposits and Investments (*continued*)

one issuer. Certificates of deposit have a 50% maximum with concentration limits set at 5% of the issuer's net worth.

At 12/31/2011, the County's investment portfolio was comprised of the following: Treasury Notes (16.0%), FFCB (8.4%), FHLMC (5.0%), FNMA (7.0%), and Municipal Bonds (5.8%). All investments are in compliance with County's investment policy at December 31, 2011.

The County's investment policy for the Other Post Employment Benefit Plan provides for no more than 50% fixed income securities, 70% equities, 20% international securities, 15% commodities and 50% cash and equivalents. Investments at year end comply with policy.

Interest Rate Risk. The County does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. The policy sets the maximum maturity by specific type of security and by specific issuer with the maximum of 10 years. The average maturity of the portfolio as a whole may not exceed three years.

Foreign Currency Risk. The County's investment policy is silent regarding foreign currency risk. The Ottawa County Other Post Employment Benefit Plan and the Ottawa County, Michigan Insurance Authority have mutual funds with a fair value of \$2,477,908 containing international equities involving numerous currencies. Management believes the County's exposure to foreign currency risk from these equities is immaterial.

B. Deferred/Unearned Revenue

Governmental funds report *deferred revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period or for resources that have been received, but not yet earned. The governmental activities column of the statement of net assets reports unearned revenue for resources that have been received, but not yet earned as well as property taxes which have been levied as of year end for use in the next fiscal year.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets

Capital asset activity for the year ended December 31, 2011 was as follows:

Primary Government:

Governmental activities:	Beginning of Year	Additions	Deductions	End of Year
Capital assets, not being depreciated:				
Land	\$45,909,750	\$3,045,040	(\$1)	\$48,954,789
Construction in progress				
Total capital assets, not being depreciated	<u>45,909,750</u>	<u>3,045,040</u>	<u>(1)</u>	<u>48,954,789</u>
Capital assets, being depreciated:				
Land improvements	17,466,771	1,293,537	(5,657)	18,754,651
Buildings	93,041,110	117,458	(663,479)	92,495,089
Machinery and equipment	24,830,317	1,824,373	(463,406)	26,191,284
Total assets, being depreciated	<u>135,338,198</u>	<u>3,235,368</u>	<u>(1,132,542)</u>	<u>137,441,024</u>
Less accumulated depreciation for:				
Land improvements	(7,209,036)	(794,651)	5,657	(7,998,030)
Buildings	(22,081,619)	(3,013,181)	299,874	(24,794,926)
Machinery and equipment	(19,447,050)	(1,820,585)	482,238	(20,785,397)
Total accumulated depreciation	<u>(48,737,705)</u>	<u>(5,628,417)</u>	<u>787,769</u>	<u>(53,578,353)</u>
Net capital assets, being depreciated	<u>86,600,493</u>	<u>(2,393,049)</u>	<u>(344,773)</u>	<u>83,862,671</u>
Net governmental activities capital assets	<u>\$132,510,243</u>	<u>\$651,991</u>	<u>(\$344,774)</u>	<u>\$132,817,460</u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

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

Governmental activities:

Judicial	\$3,853
General government	3,146,454
Public safety	288,023
Public works	153,696
Health and Welfare	427,936
Culture and recreation	716,814
Capital assets held by the government's internal service funds are charged to the various functions based on their usage of the net assets	891,641
Total depreciation expense - governmental activities	<u><u>\$5,628,417</u></u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Discretely Presented Component Units

Activity for the capital assets of the component units for the various years ended were as follows:

	Beginning of Year	Additions	Deductions	End of Year
Capital assets, not being depreciated:				
Land and improvements	\$1,367,182			\$1,367,182
Construction in progress		\$641,196		641,196
Total capital assets, not being depreciated	<u>1,367,182</u>	<u>641,196</u>		<u>2,008,378</u>
Capital assets, being depreciated:				
Buildings	15,178,768			15,178,768
Machinery and equipment	27,410,920	880,470	(\$314,428)	27,976,962
Infrastructure	297,104,768	10,890,986		307,995,754
Total assets, being depreciated	<u>339,694,456</u>	<u>11,771,456</u>	<u>(314,428)</u>	<u>351,151,484</u>
Less accumulated depreciation for:				
Buildings	(3,620,422)	(251,210)		(3,871,632)
Machinery and equipment	(23,279,793)	(1,563,946)	303,395	(24,540,344)
Infrastructure	(112,287,293)	(10,085,007)		(122,372,300)
Total accumulated depreciation	<u>(139,187,508)</u>	<u>(11,900,163)</u>	<u>303,395</u>	<u>(150,784,276)</u>
Net capital assets, being depreciated	<u>200,506,948</u>	<u>(128,707)</u>	<u>(11,033)</u>	<u>200,367,208</u>
Net component unit capital assets	<u>\$201,874,130</u>	<u>\$512,489</u>	<u>(\$11,033)</u>	<u>\$202,375,586</u>

Commitments

At December 31, 2011, the County has \$1.2 million in information technology commitments, \$424,000 in phone and voicemail commitments, and \$1.4 million for various park improvement projects. In addition, under the terms of various Federal and State grants, periodic audits are required and certain costs may be questioned as not being appropriate expenditures under the terms of the grants. Such grants could lead to reimbursement to the grantor agencies. However, the County's management does not believe such disallowances, if any, will be material to the financial position of the County.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

C. Capital assets (continued)

Commitments (continued)

The Ottawa County Public Utilities discrete component unit has commitments for plant and infrastructure improvement projects totaling approximately \$4.5 million. These commitments are being funded from bond proceeds. The Ottawa County Drain Commission discrete component unit has commitments for construction totaling approximately \$225,000.

D. Interfund receivables, payables, and transfers

The composition of interfund balances as of December 31, 2011, is as follows:

Amounts Due to and from Other Funds

	<u>Due from Other Funds</u>	<u>Due to Other Funds</u>
Primary Government:		
Major Governmental Funds:		
General Fund	\$13,311	\$346,399
Parks and Recreation	58,535	
Mental Health	34,024	499,193
Major Enterprise Fund:		
Delinquent Tax Revolving	159,838	
Non-major Governmental Funds	5,431	
Internal Service Funds	5,208,900	4,600,423
	<u>5,480,039</u>	<u>5,446,015</u>
September 30 due from paid before December 31 year end		34,024
	<u><u>\$5,480,039</u></u>	<u><u>\$5,480,039</u></u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund receivables, payables, and transfers (continued)

Interfund balances primarily reflect the interest on investments that was allocated from the General Fund. However, included in the Internal Service Funds is \$4,587,112 which represents funds from the Worker's Compensation program that are invested by the Ottawa County Insurance Authority. There are no plans to pay off this liability within the next year.

Due to and from Primary Government and Component Units

	Due from Component Units	Due to Primary Government
Major Enterprise Fund:		
Delinquent Tax Revolving	\$81,180	
Ottawa County Public Utilities System		\$81,180
Total	\$81,180	\$81,180
	Due from Primary Government	Due to Component Units
Major Governmental Fund:		
General Fund		\$115,800
Ottawa County Central Dispatch Authority	\$7,463	
	7,463	115,800
December 31, 2011 due to established after September 30, 2011 year end	108,337	
Total	\$115,800	\$115,800

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund receivables, payables, and transfers (continued)

Due to and from Other Component Units

	<u>Due from Other Component Units</u>	<u>Due to Other Component Units</u>
Ottawa County Public Utilities		\$289,212
Ottawa County Road Commission		<u>27,427</u>
		316,639
December 31 due to established after September 30 year end	\$289,212	
September 30 due to paid before December 31 year end	<u>27,427</u>	
	<u>\$316,639</u>	<u>\$316,639</u>

In addition, certain funds that are a part of the County's pooled cash report negative cash balances at year end. Accordingly, an interfund payable is established in the amount of the negative cash balance, and a corresponding interfund receivable is established in the General Fund.

Interfund Receivables and Payables

	<u>Interfund Receivable</u>	<u>Interfund Payable</u>
Major Funds:		
General Fund	\$1,178,225	
Non-major Governmental Funds		\$826,795
Internal Service Funds		<u>351,430</u>
Total	<u>\$1,178,225</u>	<u>\$1,178,225</u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund receivables, payables, and transfers (continued)

Long-Term Advances to and from Primary Government and Component Units

	<u>Advances to Component Units</u>	<u>Advances from Primary Government</u>
Primary Government:		
Major Governmental Funds:		
General Fund	\$325,000	
Component Units:		
Ottawa County Public Utilities		\$150,000
Ottawa County Drain Commissioner		175,000
Total	<u>\$325,000</u>	<u>\$325,000</u>

Interfund transfers within the Primary Government

	<u>Transfer In:</u>						<u>Total</u>
	<u>General fund</u>	<u>Parks and Recreation</u>	<u>Health</u>	<u>Mental Health</u>	<u>Nonmajor Governmental funds</u>	<u>9/30/11 transfer (out) / in made after 12/31/10 year end</u>	
Transfer out:							
Major Funds:							
General fund		\$46,500	\$2,213,769	\$563,108	\$4,555,019	(\$13,448)	\$7,364,948
Nonmajor governmental							
funds	703,882				84,607		788,489
Delinquent Tax							
Revolving					150,000		150,000
Internal Service							
funds	400,000				300,000		700,000
	<u>\$1,103,882</u>	<u>\$46,500</u>	<u>\$2,213,769</u>	<u>\$563,108</u>	<u>\$5,089,626</u>	<u>(\$13,448)</u>	<u>\$9,003,437</u>

Transfers are used to: (1) move unrestricted revenues collected in the General Fund to finance various programs accounted for in other funds in accordance with budgetary authorizations and

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Interfund receivables, payables, and transfers (continued)

(2) move revenues from the fund that is required to collect them to the fund that is required or allowed to expend them.

E. Leases

Operating Leases

The County is committed under various leases for building and office space. These leases are considered for accounting purposes to be operating leases. Lease expenditures for the year ended December 31, 2011 amounted to \$351,925. Future minimum lease payments for these leases are as follows:

<u>Year Ending</u>	<u>Amount</u>
2012	\$268,756
2013	177,325
2014	136,279
2015	90,306
2016	0
	<u><u>\$672,666</u></u>

In addition, the County is a lessor under various operating lease agreements for office space and marinas. The original cost of these assets was \$16,748,013 and the accumulated depreciation totals \$6,360,532 leaving a carrying value of \$10,387,481.

Lease revenue for the year ending December 31, 2011 was \$1,344,845. Future lease revenues for these leases are as follows:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

E. Leases (continued)

Operating Leases (continued)

<u>Year Ending</u>	<u>Amount</u>
2012	\$759,978
2013	736,783
2014	653,842
2015	0
	<u><u>\$2,150,603</u></u>

F. Long-term debt

The County issues general obligation bonds to provide funds for the construction of water and sewage disposal systems, drains and buildings and to refund previously issued bonds. General obligations have been issued only for governmental activities and component units. The bonds are being repaid generally from funds received from local municipalities in the County, from drain assessments levied, and from lease revenues received by the Building Authority. Under the terms of the bond agreements with local municipalities, the local municipalities have pledged their full faith and credit to pay the County, each year, amounts sufficient to make principal and interest payments on the bonds.

In addition, the County has pledged its full faith and credit for payment on the bonds. The County has not established a reserve or sinking fund to cover defaults by property owners or local units. These bonds generally are issued as 20-year serial bonds with varying amounts of principal maturing each year.

The original issue amount of the primary government's bonds is \$26,755,000. The original issue amount of the Office of the Drain Commissioner's and Ottawa County Public Utilities' bonds are \$581,500 and \$147,748,000 respectively.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-term debt (continued)

General obligation bonds currently outstanding are as follows:

Purpose	Interest Rate	Primary Government	Component Units		Total Ottawa County
			Ottawa County Public Utilities System	Ottawa County Office of the Drain Commissioner	
Governmental activities	2.125 - 7.25%	\$14,750,000	\$101,528,501	\$538,432	\$116,816,933
Governmental activities - refunding	2 - 7.6%	6,215,000	19,355,000		25,570,000
		<u>\$20,965,000</u>	<u>\$120,883,501</u>	<u>\$538,432</u>	<u>\$142,386,933</u>

The annual debt service requirements (to maturity) for the bonds outstanding at year-end follow. Interest is payable on all bond obligations semi-annually. Principal payments are made annually.

Year Ending December 31	Governmental Activities		Component Units	
	Primary Government Principal	Primary Government Interest	Component Units Principal	Component Units Interest
2012	\$1,635,000	\$949,794	\$5,838,767	\$5,371,542
2013	1,690,000	887,519	5,975,766	5,147,589
2014	1,775,000	807,019	5,911,766	4,947,544
2015	1,860,000	722,419	5,408,767	4,753,018
2016	1,950,000	629,419	5,628,767	4,554,275
2017-2021	5,975,000	2,046,508	26,130,365	19,554,589
2022-2026	5,350,000	850,365	24,225,767	14,120,566
2027-2031	730,000	32,850	25,736,968	7,917,531
2032-2036			11,730,000	2,233,587
2038-2041			4,835,000	438,500
	<u>\$20,965,000</u>	<u>\$6,925,893</u>	<u>\$121,421,933</u>	<u>\$69,038,741</u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-term debt (continued)

Parks and Recreation Land Contracts. The Parks and Recreation department has engaged in a land contract for the purpose of acquiring land for park development. The initial issuance amount was \$91,500. There is no interest per the terms of the contract. The land contract will be paid in full in 2012.

Capital Leases. During 2010, the County (Primary Government) signed a three year capital lease for delinquent tax software. The agreement provides financing of \$34,195 for this project. As of 12/31/11, capital assets of \$21,087 are included in the Statement of Net Assets. The final payment on the lease in the amount of \$11,999 will be made in 2012.

Changes in Long-Term Liabilities. Long-term liability activity for the year ended December 31, 2011 was as follows:

Primary Government

	Beginning of Year	Additions	Reductions	End of Year	Due within One Year
Governmental activities:					
General obligation bonds	\$23,075,000		\$2,110,000	\$20,965,000	\$1,635,000
Landfill reclamation	3,313,805	\$1,161,000		4,474,805	710,805
Compensated absences	2,852,826	258,633	196,753	2,914,706	2,560,281
Land Contract		91,500		91,500	91,500
Capital lease	47,391		35,392	11,999	11,999
Total	<u>\$29,289,022</u>	<u>\$1,511,133</u>	<u>\$2,342,145</u>	<u>\$28,458,010</u>	<u>\$5,009,585</u>

The reporting entity's legal debt margin at December 31, 2011 is \$907,380,872.

Compensated absences are generally liquidated by the Compensated Absences Special Revenue fund. The landfill reclamation liability is liquidated by the Solid Waste Clean-up Special Revenue Fund and the capital lease liability is liquidated by the Homestead Property Tax Special Revenue fund.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-term debt (continued)

Discretely Presented Component Units

	Beginning of Year	Additions	Reductions	End of Year	Due within One Year
Governmental activities:					
General obligation bonds	\$122,178,700	\$13,775,000	\$14,531,767	\$121,421,933	\$5,838,767
Notes payable	1,194,400	589,000	195,500	1,587,900	700,300
Claims payable	13,459	52,391	4,833	61,017	
Compensated absences	887,960	1,042,466	373,256	1,557,170	329,551
Other Post Employment Benefits	476,758	184,075		660,833	
Capital Leases/Installment Purchases	306,971		286,973	19,998	19,998
Total	<u>\$125,058,248</u>	<u>\$15,642,932</u>	<u>\$15,392,329</u>	<u>\$125,308,851</u>	<u>\$6,888,616</u>

Current year advance refundings. During fiscal 2011, the Ottawa County Public Utilities System issued \$8,135,000 of general obligation bonds to provide resources to purchase U.S. Government securities that were placed in an irrevocable trust for debt service. As a result, the refunded bonds are considered to be defeased and the liability has been removed from the Statement of Net Assets. This advanced refunding was undertaken to reduce total debt service payments by \$385,441, which resulted in an economic gain of \$357,158. As of December 31, 2011, \$5,060,000 of outstanding bonds payable are considered defeased.

The Ottawa County Drain Commission (component unit) also had the following short term-note activity during 2011:

Discretely Presented Component Units

	Beginning of Year	Additions	Reductions	End of Year	Due within One Year
Governmental activities:					
Various Drainage Districts					
Notes payable, principal payments ranging from \$13,000 to \$250,000, due in 2012, plus interest ranging from 1.25% to 1.65%	<u>\$521,500</u>	<u>\$900,000</u>	<u>\$521,500</u>	<u>\$900,000</u>	<u>\$900,000</u>

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Long-term debt (continued)

Conduit debt refers to certain limited-obligation revenue bonds, certificates of participation, or similar debt instruments issued by a state or local governmental entity for the express purpose of providing financing for a specific third party that is not a part of the state or local government's financial reporting entity. Although conduit debt securities bear the name of the governmental issuer, the governmental issuer has no obligation for such debt beyond the resources provided by a lease or loan with the third party on whose behalf they are issued. During 2011, the Economic Development Corporation of Ottawa County (EDC), a discretely presented component unit, issued \$10 million in limited obligation refunding revenue bonds on behalf of Hope College. The proceeds were used to advance refund a portion of the \$16,385,000 in outstanding bond principal of the Michigan Higher Education Facilities Authority Limited Obligation Bonds, series 2002A. The entire \$10 million is outstanding at December 31, 2011.

G. Landfill reclamation

The County owns the Southwest Ottawa County Refuse Disposal Center ("SOCRDC") otherwise known as the Southwest Ottawa County Landfill. Waste Management operated the landfill from the early 1970's until it was closed in 1981. The landfill was closed per the terms of the "1981 closure agreement" between the County and the Department of Natural Resources (DNR). The agreement outlined a plan to cap the landfill and install a pump and carbon filtration system. Waste Management installed the cap in the mid 1980's; the pump and carbon filtration system was built by the County in 1987, as per the terms of the closure agreement. The County has been operating the pump and filter system 24 hours a day, 7 days a week since beginning operation in 1987.

The pump and filter system have not been effective in containing the plume of contaminants in the groundwater down gradient from the landfill. As a result, contaminants have escaped past the outer purge wells and are migrating southwest towards Lake Michigan. Even though the contaminated water meets drinking water standards, the County is providing municipal water to the property owners in the path of the plume, and is working with the local unit of government to place institutional controls on future users moving into the area. The County has completed negotiations with the Michigan Department of Environmental Quality (MDEQ), formerly known as the DNR, with a revised plan to clean up the contamination. The County began work in 2006 to recap the landfill. Enhancing the water filtration system started in 2006 as well, costing \$2,105,764 to date. The total cost of these enhancements including water and sewer hook-ups for affected residents is projected to exceed \$5.3 million dollars. Landfill post closure cost estimates are subject to change based on inflation, deflation, technology or changes to applicable laws or regulations.

The County's estimate of annual operating and maintenance costs and capital improvements for the purge system is as follows:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

III. DETAILED NOTES ON ALL FUNDS (CONTINUED)

G. Landfill reclamation (continued)

<u>Year Ending</u>	<u>Estimated Cost</u>
2012	\$710,805
2013	856,000
2014	371,000
2015	356,000
2016	371,000
2017-2020	1,810,000
	<u>\$4,474,805</u>

IV. OTHER INFORMATION

A. Defined benefit pension plan

1. *Plan Description.* The County of Ottawa, the Ottawa County Road Commission and the Ottawa County Central Dispatch Authority have defined benefit pension plans which provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. The County of Ottawa, the Ottawa County Road Commission and the Ottawa County Central Dispatch Authority 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, 1134 Municipal Way, Lansing, Michigan, 48917 or by calling (800) 767-6377.

2. *Funding Policy.*

County of Ottawa:

The County is required to contribute at an actuarially determined rate; the current rate ranges from 6.11% to 28.97% as a percentage of annual covered payroll and varies by participating division. Certain employee groups are currently required to contribute 0% to 6.99% of their annual covered payroll to the plan. The contribution requirements of the County are established and may be amended by the MERS Retirement Board. The contribution requirements of plan members, if any, are established and may be amended by the County, depending on the MERS contribution program adopted and/or negotiated by the County.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (continued)

A. Defined benefit pension plan (continued)

Ottawa County Road Commission:

The Road Commission is required to contribute at an actuarially determined rate of 19.23% to 20.65% as a percentage of annual covered payroll and varies by participating division. Employees are currently not required to contribute to the plan. The contribution requirements of the Road Commission are established and may be amended by the MERS Retirement Board. The contribution requirements of plan members, if any, are established and may be amended by the Road Commission, depending on the MERS contribution program adopted by the Road Commission and/or negotiated by the Road Commission.

Ottawa County Central Dispatch Authority:

The Authority is required to contribute at a predetermined rate because the plans are closed. The predetermined contributions vary based on employment division. Employees currently do not contribute to the plan. The contribution requirements of the Authority are established and may be amended by the Retirement Board of MERS. The contribution requirements of plan members, if any, are established and may be amended by the Authority, depending on the MERS contribution program adopted by the Authority and/or negotiated by the Authority. 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 difference in investment income between expected return and market return is recognized over a 10 year period at the rate of 10% per year.

Annual Pension Cost - County of Ottawa:

For the year ended December 31, 2011, the County's annual pension cost of \$5,642,328 was greater than the County's required contribution of \$5,599,403. The required contribution was determined as part of the December 31, 2010 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 1% - 4.5% per year, compounded annually, attributable to inflation, and (c) additional projected salary increases of 0.0% to 8.40% per year, depending on age, attributable to seniority/merit.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (continued)

A. Defined benefit pension plan (continued)

Annual Pension Cost - County of Ottawa (continued)

Actuarially determined contribution	\$5,599,403
Interest on Net Pension Asset	142,425
Adjustment to actuarially determined contribution	(99,500)
Annual pension cost	<u>5,642,328</u>
Contributions made	<u>5,599,403</u>
Decrease in Net Pension Asset	(42,925)
Net Pension Asset at beginning of year	1,780,310
Net Pension Asset at end of year	<u><u>\$1,737,385</u></u>

Three Year Trend Information

Fiscal Year <u>Ending</u>	Annual Pension Cost (APC) <u>Cost (APC)</u>	Percentage of APC Contributed	Net Pension Asset
12/31/2009	\$4,961,350	99%	\$1,824,296
12/31/2010	5,552,418	99%	1,780,310
12/31/2011	5,642,328	99%	1,737,385

Accrued Actuarial Liability – County of Ottawa

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 included an adjustment to reflect market value. The County's 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, 2010, the date of the latest actuarial valuation, was 28 years.

Funding Progress: As of December 31, 2010, the date of the most recent actuarial valuation date, the plan was 83 percent funded. The actuarial accrued liability for benefits was \$184,346,935, and the actuarial value of assets was \$152,352,857, resulting in an unfunded accrued actuarial liability (UAAL) of \$31,994,078. The covered payroll (annual payroll of active employees covered by the plan) was \$43,300,146, and the ratio of the UAAL to the covered payroll was 74 percent. The schedule of funding progress, presented as required supplementary information immediately following the notes to the

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

A. Defined benefit pension plan (continued)

Accrued Actuarial Liability – County of Ottawa (continued)

financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Annual Pension Cost – Ottawa County Road Commission

For the year ended September 30, 2011, the Road Commission's annual pension cost of \$1,434,594 for MERS was equal to the Road Commission's required and actual contributions. The required contribution was determined as part of the December 31, 2008 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 8.4% per year, depending on age, attributable to seniority/merit.

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Liability
9/30/2009	\$1,095,915	100%	\$0
9/30/2010	1,309,284	100%	0
9/30/2011	1,434,594	100%	0

Accrued Actuarial Liability – Ottawa County Road Commission

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 included an adjustment to reflect market value. The Road Commission's 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, 2010, the date of the latest actuarial valuation, was 27 years.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

A. Defined benefit pension plan (continued)

Accrued Actuarial Liability – Ottawa County Road Commission (continued)

Funding Progress: As of December 31, 2010, the date of the most recent actuarial valuation date, the plan was 73 percent funded. The actuarial accrued liability for benefits was \$44,856,588, and the actuarial value of assets was \$32,668,905, resulting in an unfunded accrued actuarial liability (UAAL) of \$12,187,683. The covered payroll (annual payroll of active employees covered by the plan) was \$6,005,448, and the ratio of the UAAL to the covered payroll was 203 percent. The schedule of funding progress, presented as required supplementary information immediately following the notes to the financial statements, presents multi year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Annual Pension Cost - Ottawa County Central Dispatch Authority

For the year ended December 31, 2011, the Dispatch Authority's annual pension expense of \$33,288 for MERS was equal to the Authority's required and actual contributions. The required contribution was determined as part of the December 31, 2009 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 8.4% per year, depending on age, attributable to seniority/merit.

Three Year Trend Information

Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Liability
12/31/2009	\$35,184	100%	\$0
12/31/2010	34,044	100%	0
12/31/2011	33,288	100%	0

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

A. Defined benefit pension plan (continued)

Actuarial Accrued Liability – Ottawa County Central Dispatch Authority

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 included an adjustment to reflect market value. The Dispatch Authority's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll over a period of 30 years. The remaining amortization period at December 31, 2010, the date of the latest actuarial valuation, was 28 years.

Funding Progress: As of December 31, 2010, the date of the most recent actuarial valuation date, the plan was 97 percent funded. The actuarial accrued liability for benefits was \$1,797,375, and the actuarial value of assets was \$1,737,661, resulting in an unfunded accrued actuarial liability (UAAL) of \$59,714. The covered payroll (annual payroll of active employees covered by the plan) was \$397,578, and the ratio of the UAAL to the covered payroll was 15 percent. The schedule of funding progress, presented as required supplementary information immediately following the notes to the financial statements, presents multi year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

B. Defined contribution pension plan

The Ottawa County Central Dispatch Authority's defined contribution pension plan provides pension benefits for employees hired after January 1, 2000 who work 30 or more hours per week and those hired before January 1, 2000 electing participation in the defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate immediately upon employment. The Authority contributes 2% of each participant's base salary to the plan. The Authority also matches employee contributions up to a total Authority contribution of 5%. Employees are required to contribute a minimum of 2% of base pay to the plans. Participating employee contributions are vested 100% upon hire. The plan provisions and contribution amounts were established by the Authority Board and may be amended by the Authority Board. The plan is administered by MERS.

The Authority and member contributions were \$62,768 and \$62,768, respectively, for the current year. Employer and plan member contributions are recognized in the period that the contributions are due. Plan investments are excluded from this report as the fiduciary responsibility rests with MERS.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

C. Self-insurance

The County is self-funded for liability, worker's compensation, and unemployment insurance. The claims liabilities reported at December 31, 2011 are based on the requirements of Statement No. 10 of the Governmental Accounting Standards Board, which requires that a liability for claims be reported if it is probable that a liability has been incurred at the date of the financial statements and the amount of loss can be reasonably estimated.

The Ottawa County, Michigan Insurance Authority (the "Insurance Authority") blended component unit accounts for the self-insurance program for municipal excess liability, law enforcement liability, professional liability, and property liability. The Insurance Authority's participating members include the County of Ottawa and the Ottawa County Building Authority blended component unit.

The Authority records unpaid claims liabilities based on estimates of the ultimate cost of claims, including future claim adjustment expenses, that have been reported but not settled, and of claims that have been incurred but not reported. Because actual claims depend on such complex factors as inflation, damage awards and changes in legal liability doctrines, the process used in computing claims liabilities does not necessarily result in an exact amount, particularly for coverages such as general liability. Claims liabilities are (or will be) recomputed periodically using a variety of claims frequency and other economic and societal factors. Adjustments to claims liabilities are charged or credited to expense in the periods in which they are made.

The Insurance Authority purchases municipal excess liability, auto liability, professional liability and property coverage. Property coverage carries a \$50,000 deductible and the liability coverages attach above a \$1 million self-insured retention for all other coverages. The liability policy provides coverage of up to \$12 million which is equal to the coverage from the prior year for liability protection. In addition, the Ottawa County Insurance Authority, a blended component unit, provides coverage above the \$12 million for total aggregate coverage of \$20 million. The property coverage is \$129,500,000 which is \$3,500,000 more than the prior year. Coverage was adjusted to reflect updated property values and the acquisition of several Parks properties containing structures.

The revenues for this fund's operation are reimbursements from various funds. The funds are charged based on the number of full time equivalents, number of vehicles and other pertinent information. Losses, damages and administrative expenses are all paid from this fund. Administrative expenses are first paid from Internal Service fund 6770, Protected Self-Funded Insurance Programs and then invoiced to the Authority. The claim liability for known claims and incurred but not reported claims are determined by an actuary. No annuity contracts have been purchased to satisfy claim liabilities. Settled claims have not exceeded insurance coverage in the history of the self-insurance program.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

C. Self-insurance (continued)

The changes in the claims liability for the years ended December 31, 2010 and 2011 as recorded in the Insurance Authority blended component unit are as follows:

	Beginning of Year Liability	Claims and Changes in Estimates	Claim Payments	End of Year Liability
2010	\$7,912,716	\$242,773	\$235,352	\$7,920,137
2011	7,920,137	(233,705)	438,862	7,247,570

The County's self-insured worker's compensation program provides Michigan statutorily required coverage for worker's compensation claims. It also provides employer's liability coverage of \$11 million excess above the \$750,000 self-insured retention. An independent third party administrator administers the program for an annual fee. The claim liability for known claims and incurred but not reported claims are determined by an actuary. The changes in worker's compensation liability for the year ended December 31, 2010 and 2011 are as follows:

	Beginning of Year Liability	Claims and Changes in Estimates	Claim Payments	End of Year Liability
2010	\$301,367	\$203,025	\$73,155	\$431,237
2011	431,237	104,138	57,200	478,175

The self-insurance program for health insurance including prescription coverage, dental and vision insurance was discontinued after December 31, 2010. The County paid approximately \$154,000 to our plan administrator to continue to administer claims that were received after December 31, 2010. The vast majority of the claims received after year end were accrued back into 2010 as part of the normal audit process. However, there were some claims that were not received until after this process was complete and were expensed in 2011. These claims totaled \$33,413.

Beginning January 1, 2011, the County purchased commercial insurance for health, dental and optical coverage for employees. Premiums and associated costs are recorded in the Employee Benefits internal service fund (6771). This fund allocates the cost of the insurance program to departments based on full time equivalents.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

C. Self-insurance (continued)

The self-insurance program for unemployment is accounted for in the Protected Self-Funded Unemployment fund (Internal Service fund 6772). Unemployment claims are reimbursed to the Michigan Employment Security Commission based on actual claims annually and were \$176,155 and \$100,773 in 2010 and 2011, respectively.

Discretely Presented Component Units:

The Ottawa County Road Commission is exposed to lawsuits and claims made by individuals. In response to this exposure, the Ottawa County Road Commission participates in the Michigan County Road Commission Self-Insurance Pool (MCRCSIP). Participation in the MCRCSIP requires payment of premiums to the pool. The pool purchases commercial reinsurance on behalf of its members.

Due to the Road Commission's participation in this pool, the liability of the Ottawa County Road Commission relative to claims covered by the pool is limited to \$25,000 per occurrence.

The Road Commission's self-funded workers' compensation program contains stop-loss and coverage of \$300,000 per incident. This limits the Commissions' responsibility for payment to \$300,000 per workers' compensation claim.

Settled claims for the Road Commission have not exceeded coverage during the past three years. There have been no significant reductions in insurance coverage during the past year.

The Road Commission's self-funded insurance claims that have been incurred through the end of the year include both those claims that have been reported as well as those that have not been reported. These estimates are recorded in the government-wide statements as they are not expected to be liquidated with available financial resources. The Commission is exposed to various risks of loss related to torts, destruction of assets and errors and omissions for which it obtains coverage from commercial insurance companies. The Commission had no settled claims resulting from these risks that exceeded commercial coverage in any of the past three years. Changes in the estimates are as follows:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

C. Self-insurance (continued)

Discretely Presented Component Units (continued):

	MCRCSIP Liability Plan	Workers' Compensation Plan	Total
Estimated liability - September 30, 2009	\$238,123	\$50,882	\$289,005
Estimated claims incurred including changes in estimates	(203,763)	40,761	(163,002)
Claims paid	(32,544)	(80,000)	(112,544)
Estimated liability – September 30, 2010	1,816	11,643	13,459
Estimated claims incurred including changes in estimates	45,383	7,008	52,391
Claims paid	(1,816)	(3,017)	(4,833)
Estimated liability – September 30, 2011	<u>\$45,383</u>	<u>\$15,634</u>	<u>\$61,017</u>

The Ottawa County Central Dispatch Authority is exposed to various risks of loss related to property loss, torts, errors and omissions, employee injuries, and natural disasters. The Authority has purchased commercial insurance for the above risks of loss. Settled claims have not exceeded insurance coverage for the last three fiscal years.

Ottawa County Public Utilities System is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omission; injuries to employees and natural disasters. In order to minimize its exposure to these risks, Ottawa County Public Utility System participates in the Michigan County Road Commission Self-Insurance Pool. Settled claims relating to participation in Michigan County Road Commission Self-Insurance Pool have not exceeded the amount of insurance coverage in any of the past three fiscal years.

D. Litigation

In the normal course of its activities, the County is a party to various legal actions and subject to certain asserted and unasserted claims and assessments. Although some actions have been brought, the County has not experienced significant losses or costs. The County administration is of the opinion that the outcome of any pending actions will not have a material effect on the County's financial position or results of operations.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

E. Other post-employment benefits

County of Ottawa:

The County administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides health insurance premiums for retirees until age 65 (medicare eligible). Benefit provisions are established through negotiations between the County and bargaining units and employee groups. For employees hired before January 1, 2008, the County offers health care benefits to retirees that they may purchase at the actuarially determined blended rate for current employees and retirees. There are currently 863 active employees and retirees in the plan. The Retiree Health Plan does not issue a publicly available financial report, but a legal trust has been established for the plan.

In addition, the County provides certain post retirement health care benefits to unclassified employees and employees of the Police Officers Association of Michigan and the Command Officers Association of Michigan in accordance with their contracts in which the County will credit the retiree \$4 - \$10 for each year of service, to a maximum of \$100 - \$250 per month, to be applied toward health coverage through the County for the retiree and spouse until age 65. The County makes contributions to the Other Post Employment Benefit Fund based on actuarially determined rates.

Annual OPEB Cost – County of Ottawa

The County's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution (ARC), an amount actuarially determined in accordance with parameters of GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of 30 years. In the January 1, 2012, actuarial valuation, the projected unit credit actuarial cost method, level dollar, open amortization method, and an amortization period of 30 years were utilized. The actuarial assumptions included a 6.5% return on plan net assets, and medication inflation rate declining from 10% in 2012 to 4.2% in 2122 with implicit subsidy provided.

For the current year the County's contribution was \$866,087. Current year contributions were slightly less than the actuarially determined requirements to amortize the net OPEB asset from prior years. The following table shows the components of the County's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the County's OPEB obligation to the plan:

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

E. Other post-employment benefits

Annual OPEB Cost – County of Ottawa (continued)

Annual required OPEB contribution	\$ 866,087
Interest on net OPEB asset	(30,538)
Adjustment to annual required contributions	<u>33,781</u>
	869,330
Contributions made by the County	866,087
Increase (decrease) in net OPEB asset	(3,243)
Net OPEB asset, beginning of year	469,814
Net OPEB asset, end of year	<u><u>\$ 466,571</u></u>

Three Year Trend Information

Fiscal Year End	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net OPEB Asset
12/31/2009	\$860,786	118%	\$473,080
12/31/2010	785,250	100%	469,814
12/31/2011	866,087	100%	466,571

Accrued Actuarial Liability – County of Ottawa

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and assumptions used include techniques that

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

E. Other post-employment benefits (continued)

Accrued Actuarial Liability – County of Ottawa (continued)

are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

Funding Progress: As of December 31, 2011, the date of the most recent actuarial valuation date, the plan was 78.6 percent funded. The actuarial accrued liability for benefits was \$4,485,898, and the actuarial value of assets (fair value) was \$3,526,643, resulting in an unfunded accrued actuarial liability (UAAL) of \$959,255. The covered payroll (annual payroll of active employees covered by the plan) was \$44,134,714, and the ratio of the UAAL to the covered payroll was 2.2 percent. The schedule of funding progress, presented as required supplementary information immediately following the notes to the financial statements, presents multi year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Ottawa County Road Commission:

The Ottawa County Road Commission administers a single-employer defined benefit healthcare plan (the Retiree Health Plan). The plan provides health insurance premiums for retirees until age 65 (Medicare eligible). Benefit provisions are established through negotiations between the Commission, bargaining units and employee groups. The Commission makes 100% of the premium payment to the plan. The Retiree Health Plan does not issue a publicly available financial report and a legal trust has not been established for the plan.

Annual OPEB Cost – Ottawa County Road Commission

The Commission's annual other post employment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement #45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) over a period of thirty years. The first actuarial valuation of the Retiree Health Plan was performed as of January 1, 2008 with the requirements of GASB Statement # 45 being implemented prospectively.

The Commission's contribution is based on pay-as-you-go financing requirements. For the current year, the annual required contribution (ARC) was \$241,718 while actual contributions were \$76,713.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

E. Other post-employment benefits (continued)

Annual OPEB Cost – Ottawa County Road Commission (continued)

The following table shows the components of the Commissions annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the Commission OPEB obligation to the plan.

Annual required contribution	\$241,718
Interest on net OPEB obligation	19,070
Adjustment to annual required contribution	<u>-</u>
Annual OPEB cost (expense)	260,788
Contribution made	76,713
Increase in net OPEB obligation	184,075
Net OPEB obligation, beginning of year	<u>476,758</u>
Net OPEB obligation, end of year	<u><u>\$660,833</u></u>

Three-Year Trend Information

Fiscal Year Ending	Annual Required Contribution (ARC)	Percentage of ARC Contributed	Net OPEB Obligation
9/30/2009	\$ 225,873	46%	\$ 297,481
9/30/2010	231,309	28%	476,758
9/30/2011	260,788	29%	660,833

Accrued Actuarial Liability – Ottawa County Road Commission

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The Commission is currently funding the plan on a pay as you go basis. Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and the plan members to that point. The actuarial methods and

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

E. Other post-employment benefits (continued)

Accrued Actuarial Liability – Ottawa County Road Commission (continued)

assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculation.

In the January 1, 2008 actuarial valuation, the projected unit credit actuarial cost method, level dollar, closed amortization method, and an amortization period of 30 years were utilized. The actuarial assumptions included a 0% return on plan net assets as the plan is not funded, a discount rate of 4%, 10% inflation in 2008 graded to 5% in 2013, with implicit subsidy provided.

Funding Progress: As of January 1, 2008, the date of the most recent actuarial valuation date, the plan was completely unfunded because the Commission's financing is on a pay-as-you-go basis. The actuarial accrued liability for benefits was \$1,835,591, and the actuarial value of assets was \$0, resulting in an unfunded accrued actuarial liability (UAAL) of \$1,835,591. The covered payroll (annual payroll of active employees covered by the plan) was \$8,736,861, and the ratio of the UAAL to the covered payroll was 21.01 percent. The schedule of funding progress, presented as required supplementary information immediately following the notes to the financial statements, presents multi year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

F. Related party transactions

At December 31, 2011, the County's financial statements included taxes receivable of \$3,948,641 and deferred revenue of \$4,148,250 relating to Ottawa County Central Dispatch Authority (OCCDA) property tax millage, which was levied for use in 2012. In addition, during the year ended December 31, 2011, Ottawa County provided operating grants of \$4,219,747 to OCCDA, \$7,463 of which had not yet been transferred as of 12/31/11.

The Drains assess the Ottawa County Road Commission (a component unit of Ottawa County) and Ottawa County (the primary government of which the Drain Commissioner is a component unit) for drain projects. During 2011, the County paid \$245,670 in assessments to the Drain Commissioner.

Assessments to the Ottawa County Road Commission totaled \$175,284, of which \$27,427 are included in amounts due from other governmental units. Ottawa County Public Utilities (OCPU) incurred expenses of \$800,000 for wages and equipment provided by the Ottawa County Road Commission which also provides fiscal and managerial services to OCPU. At year end, OCPU owed the Ottawa County Road Commission \$289,212 for these goods and services.

COUNTY OF OTTAWA, MICHIGAN

Notes to the Financial Statements

For the Year Ended December 31, 2011

IV. OTHER INFORMATION (CONTINUED)

G. Restatements of Prior Year

Prior year fund balance classifications have been adjusted and certain funds previously reported as special revenue funds have been combined with the General Fund for financial statement presentation to reflect the new guidance in Governmental Accounting Standard Board Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions.

REQUIRED SUPPLEMENTARY INFORMATION

Note to required supplementary information

Budgets and Budgetary Accounting

The County adopts an annual budget for the General Fund following the GAAP basis of accounting. Unexpended appropriations lapse at year end.

COUNTY OF OTTAWA

**GENERAL FUND (1010) - SCHEDULE OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011

(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Taxes	\$37,870,625	\$38,169,637	\$38,175,450	\$5,813	\$39,169,886
Intergovernmental revenues	8,359,486	10,386,350	10,238,891	(147,459)	4,741,106
Charges for services	6,889,666	6,820,732	6,782,723	(38,009)	6,482,674
Fines and forfeits	1,062,000	1,095,508	1,094,561	(947)	1,051,277
Interest on investments	655,698	344,138	467,242	123,104	540,074
Licenses and permits	401,500	368,800	370,595	1,795	222,794
Rental income	3,463,416	3,369,621	3,252,068	(117,553)	3,296,603
Other	560,429	452,147	483,168	31,021	572,016
Total revenues	<u>59,262,820</u>	<u>61,006,933</u>	<u>60,864,698</u>	<u>(142,235)</u>	<u>56,076,430</u>
Expenditures:					
Current operations:					
Legislative	471,519	438,441	424,362	14,079	486,009
Judicial	10,319,818	10,356,529	10,234,420	122,109	9,732,554
General government	11,775,897	11,449,122	11,045,977	403,145	12,340,649
Public safety	24,238,528	23,541,156	23,764,694	(223,538)	23,753,784
Public works	753,000	818,545	647,325	171,220	795,168
Health and welfare	775,957	729,312	717,305	12,007	1,533,676
Community and economic development	689,098	617,889	618,453	(564)	575,050
Other governmental functions	846,298	176,389	176,388	1	225,829
Total expenditures	<u>49,870,115</u>	<u>48,127,383</u>	<u>47,628,924</u>	<u>498,459</u>	<u>49,442,719</u>
Revenues over expenditures	<u>9,392,705</u>	<u>12,879,550</u>	<u>13,235,774</u>	<u>356,224</u>	<u>6,633,711</u>
Other Financing Sources (Uses):					
Transfers from other funds	442,351	1,115,891	1,103,882	(12,009)	4,904,581
Transfers to other funds	(10,792,739)	(7,433,186)	(7,364,948)	68,238	(10,487,064)
Total other financing sources (uses)	<u>(10,350,388)</u>	<u>(6,317,295)</u>	<u>(6,261,066)</u>	<u>56,229</u>	<u>(5,582,483)</u>
Net change in fund balance	(957,683)	6,562,255	6,974,708	412,453	1,051,228
Fund balance, beginning of year, as restated	<u>38,791,076</u>	<u>38,791,076</u>	<u>38,791,076</u>		<u>37,739,848</u>
Fund balance, end of year	<u>\$37,833,393</u>	<u>\$45,353,331</u>	<u>\$45,765,784</u>	<u>\$412,453</u>	<u>\$38,791,076</u>

COUNTY OF OTTAWA

**PARKS AND RECREATION SPECIAL REVENUE FUND (2081) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Taxes	\$3,030,563	\$3,043,563	\$3,035,087	(\$8,476)	\$3,171,884
Intergovernmental revenues	1,049,400	1,824,400	564,477	(1,259,923)	296,116
Charges for services	351,560	387,736	370,485	(17,251)	406,044
Interest on investments	72,242	72,242	58,535	(13,707)	75,984
Rental income	52,515	72,515	63,692	(8,823)	68,081
Other	32,000	657,650	722,026	64,376	237,089
Total revenues	4,588,280	6,058,106	4,814,302	(1,243,804)	4,255,198
Expenditures:					
Current operations:					
Personnel services	1,662,333	1,664,823	1,616,065	48,758	1,586,349
Supplies	194,657	225,863	187,126	38,737	178,719
Other services and charges	474,942	584,645	713,957	(129,312)	469,450
Debt service					
Capital outlay	2,205,300	6,430,496	4,281,891	2,148,605	1,599,731
Total expenditures	4,537,232	8,905,827	6,799,039	2,106,788	3,834,249
Revenues over (under) expenditures	51,048	(2,847,721)	(1,984,737)	862,984	420,949
Other financing sources (uses):					
Transfers in (out):					
General Fund		46,500	46,500		
Land Contract issued			91,500	91,500	
Total other financing sources (uses)		46,500	138,000	91,500	
Net change in fund balance	51,048	(2,801,221)	(1,846,737)	954,484	420,949
Fund balance, beginning of year	5,388,610	5,388,610	5,388,610		4,967,661
Fund balance, end of year	<u>\$5,439,658</u>	<u>\$2,587,389</u>	<u>\$3,541,873</u>	<u>\$954,484</u>	<u>\$5,388,610</u>

COUNTY OF OTTAWA
HEALTH SPECIAL REVENUE FUND (2210) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$3,656,836	\$4,845,320	\$5,133,021	\$287,701	\$4,392,368
Charges for services	615,379	631,919	627,960	(3,959)	611,694
Licenses and permits	535,641	556,871	552,669	(4,202)	459,368
Other	210,747	199,534	199,754	220	241,947
Total revenues	<u>5,018,603</u>	<u>6,233,644</u>	<u>6,513,404</u>	<u>279,760</u>	<u>5,705,377</u>
Expenditures:					
Current operations:					
Personnel services	6,216,975	5,929,900	5,877,763	52,137	6,123,261
Supplies	1,155,303	1,420,369	1,224,420	195,949	1,271,841
Other services and charges	1,707,020	1,721,184	1,619,230	101,954	1,834,894
Capital outlay		5,760	5,760		13,032
Total expenditures	<u>9,079,298</u>	<u>9,077,213</u>	<u>8,727,173</u>	<u>350,040</u>	<u>9,243,028</u>
Revenues over (under) expenditures	<u>(4,060,695)</u>	<u>(2,843,569)</u>	<u>(2,213,769)</u>	<u>629,800</u>	<u>(3,537,651)</u>
Other financing sources (uses):					
Transfers in (out):					
General Fund	4,060,695	2,863,599	2,213,769	(649,830)	3,537,651
Total other financing sources (uses)	<u>4,060,695</u>	<u>2,863,599</u>	<u>2,213,769</u>	<u>(649,830)</u>	<u>3,537,651</u>
Net change in fund balance		20,030		(20,030)	
Fund balance, beginning of year	952,574	952,574	952,574		952,574
Fund balance, end of year	<u>\$952,574</u>	<u>\$972,604</u>	<u>\$952,574</u>	<u>(\$20,030)</u>	<u>\$952,574</u>

COUNTY OF OTTAWA

**MENTAL HEALTH SPECIAL REVENUE FUND (2220) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$33,853,333	\$33,489,922	\$34,136,858	\$646,936	\$31,335,602
Charges for services	614,023	462,111	409,069	(53,042)	612,714
Interest on investments	36,000	36,000	34,024	(1,976)	33,969
Rental income	99,734	77,096	78,927	1,831	135,801
Other	50,250	245,251	453,444	208,193	157,387
Total revenues	34,653,340	34,310,380	35,112,322	801,942	32,275,473
Expenditures:					
Current operations:					
Personnel services	12,883,863	11,044,887	11,001,774	43,113	11,339,121
Supplies	385,664	694,020	614,717	79,303	538,568
Other services and charges	21,946,921	22,924,424	23,582,290	(657,866)	21,151,590
Capital outlay		93,055	79,483	13,572	11,000
Total expenditures	35,216,448	34,756,386	35,278,264	(521,878)	33,040,279
Revenues over (under) expenditures	(563,108)	(446,006)	(165,942)	280,064	(764,806)
Other financing sources (uses):					
Transfers in (out):					
General Fund	563,108	563,108	563,108		722,178
Total other financing sources (uses)	563,108	563,108	563,108		722,178
Net change in fund balance		117,102	397,166	280,064	(42,628)
Fund balance, beginning of year	105,991	105,991	105,991		148,619
Fund balance, end of year	<u>\$105,991</u>	<u>\$223,093</u>	<u>\$503,157</u>	<u>\$280,064</u>	<u>\$105,991</u>

COUNTY OF OTTAWA
DEFINED BENEFIT PENSION PLANS
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011

Ottawa County (Primary Government):

Schedule of funding progress:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAL as a Percentage of Covered Payroll (b-a/c)
12/31/2005	\$106,312,114	\$126,887,611	\$20,575,497	84%	\$38,259,539	54%
12/31/2006	116,418,835	138,434,883	22,016,048	84%	40,525,474	54%
12/31/2007	127,103,598	151,513,633	24,410,035	84%	41,772,689	58%
12/31/2008	134,207,078	164,292,703	30,085,625	82%	42,158,377	71%
12/31/2009	142,666,997	175,705,139	33,038,142	81%	44,865,784	74%
12/31/2010	152,352,857	184,346,935	31,994,078	83%	43,300,146	74%

Schedule of employer contributions:

Year Ended	Annual Required Contributions	Percentage of ARC Contributed
12/31/2006	\$3,944,897	100%
12/31/2007	4,317,144	100%
12/31/2008	4,478,672	100%
12/31/2009	4,916,278	100%
12/31/2010	5,508,432	100%
12/31/2011	5,599,403	100%

Ottawa County Road Commission (Component Unit):

Schedule of funding progress:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAL) (b-a)	Fund Ratio (a/b)	Covered Payroll (c)	UAL as a Percentage of Covered Payroll (b-a/c)
12/31/2005	\$29,768,361	\$37,092,752	\$7,324,391	80%	\$6,478,421	113%
12/31/2006	31,130,701	38,533,848	7,403,147	81%	6,272,650	118%
12/31/2007	32,465,731	41,829,814	9,364,083	78%	6,329,343	148%
12/31/2008	32,464,801	45,258,740	12,793,939	72%	6,736,861	190%
12/31/2009	32,251,461	44,008,755	11,757,294	73%	6,269,382	188%
12/31/2010	32,668,905	44,856,588	12,187,683	73%	6,005,448	203%

COUNTY OF OTTAWA
DEFINED BENEFIT PENSION PLANS
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011

Ottawa County Road Commission (Component Unit):

Schedule of employer contributions:

<u>Year Ended</u>	<u>Annual Required Contributions</u>	<u>Percentage of ARC Contributed</u>
9/30/2006	\$850,700	100%
9/30/2007	943,400	100%
9/30/2008	976,575	100%
9/30/2009	1,095,915	100%
9/30/2010	1,309,284	100%
9/30/2011	1,434,594	100%

Ottawa County Central Dispatch Authority (Component Unit):

Schedule of funding progress:

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) - Entry Age (b)</u>	<u>Unfunded AAL (UAL) (b-a)</u>	<u>Fund Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAL as a Percentage of Covered Payroll (b-a/c)</u>
12/31/2005	\$1,312,860	\$1,369,486	\$56,626	96%	\$538,217	11%
12/31/2006	1,451,371	1,517,960	66,589	96%	443,927	15%
12/31/2007	1,575,191	1,653,276	78,085	95%	410,974	19%
12/31/2008	1,625,977	1,696,979	71,002	96%	373,483	19%
12/31/2009	1,674,042	1,738,798	64,756	96%	395,433	16%
12/31/2010	1,737,661	1,797,375	59,714	97%	397,578	15%

Schedule of employer contributions:

<u>Year Ended</u>	<u>Annual Required Contributions</u>	<u>Percentage of ARC Contributed</u>
12/31/2006	\$57,986	100%
12/31/2007	52,968	100%
12/31/2008	40,800	100%
12/31/2009	35,184	100%
12/31/2010	34,044	100%
12/31/2011	33,288	100%

COUNTY OF OTTAWA

**OTHER POST EMPLOYMENT BENEFIT PLANS
SCHEDULE OF FUNDING PROGRESS AND EMPLOYER CONTRIBUTIONS
FOR THE YEAR ENDED DECEMBER 31, 2011**

Ottawa County (Primary Government):

Schedule of funding progress:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAL as a Percentage of Covered Payroll (b-a/c)
12/31/2008	\$977,996	\$7,853,881	\$6,875,885	12.5%	\$43,379,815	15.9%
12/31/2009	1,890,604	7,618,482	5,727,878	24.8%	45,932,817	12.5%
12/31/2010	2,879,313	9,125,944	6,246,631	31.6%	44,125,422	14.2%
12/31/2011	3,526,643	4,485,898	959,255	78.6%	44,134,714	2.2%

Actuarial data prior to 12/31/08 is not available.

Schedule of employer contributions:

Year Ended	Annual Required Contributions	Percentage of ARC Contributed
12/31/2008	\$600,916	153%
12/31/2009	860,786	118%
12/31/2010	785,250	100%
12/31/2011	866,087	100%

Ottawa County Road Commission (Component Unit):

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) - Entry Age (b)	Unfunded AAL (UAL) (b-a)	Fund Ratio (a/b)	Covered Payroll (c)	UAL as a Percentage of Covered Payroll (b-a/c)
1/1/2008	\$0	\$1,835,591	\$1,835,591	0%	\$6,329,343	29.0%

Year Ended	Annual Required Contributions	Percentage of ARC Contributed
9/30/2008	\$217,453	22%
9/30/2009	225,873	46%
9/30/2010	231,309	28%
9/30/2011	241,718	32%

The fiscal year end for the Ottawa County Road Commission is September 30. Actuarial data before 12/31/2007 is not available.

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF OTTAWA
CONSOLIDATING BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2011

	General Fund (1010)	Solid Waste Clean-Up (2271)	Infrastructure (2444)	Public Improvement (2450)	Stabilization (2570)
<u>ASSETS</u>					
Cash and pooled investments	\$19,729,908	\$2,788,302	\$1,311,353	\$3,464,745	\$8,269,673
Investments					
Receivables (net of allowance for estimated uncollectibles):					
Taxes	4,765,152				
Accounts	287,486		658,034		
Accrued interest on investments	203,865				
Due from other funds	13,311	30,602	16,330	35,059	
Interfund receivable	1,178,225				
Due from other governmental units	2,845,572				
Advances to other government units	325,000				
Inventory of supplies	7,575				
Prepaid expenditures	72,492				
Total assets	\$29,428,586	\$2,818,904	\$1,985,717	\$3,499,804	\$8,269,673
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$1,406,904			\$7,932	
Due to other governmental units					
Due to other funds	484,208				
Due to component units	7,463	\$108,337			
Interfund payable					
Advances from other governmental units					
Deferred revenue	6,285,521			\$4,444	
Advances from other funds					
Advances from other governmental units					
Total liabilities	8,184,096	108,337		12,376	
Fund balances:					
Non spendable	405,067		\$658,034		
Restricted	408,125			3,487,428	
Committed	4,362,159	2,710,567	1,327,683		\$8,269,673
Assigned	2,363,149				
Unassigned	13,705,990				
Total fund balances	21,244,490	2,710,567	1,985,717	3,487,428	8,269,673
Total liabilities and fund balances	\$29,428,586	\$2,818,904	\$1,985,717	\$3,499,804	\$8,269,673

(Continued on next page)

COUNTY OF OTTAWA
CONSOLIDATING BALANCE SHEET - GENERAL FUND
DECEMBER 31, 2011

	DB/DC Conversion (2970)	Compensated Absences (2980)	Eliminations	Total General Fund 2011
<u>ASSETS</u>				
Cash and pooled investments	\$4,605,395	\$3,432,919		\$43,602,295
Investments				
Receivables (net of allowance for estimated uncollectibles):				
Taxes				4,765,152
Accounts				945,520
Accrued interest on investments				203,865
Due from other funds	18,115	37,703	(\$137,809)	13,311
Interfund receivable				1,178,225
Due from other governmental units				2,845,572
Advances to other government units				325,000
Inventory of supplies				7,575
Prepaid expenditures				72,492
	<u>\$4,623,510</u>	<u>\$3,470,622</u>	<u>(\$137,809)</u>	<u>\$53,959,007</u>
Total assets				
<u>LIABILITIES AND FUND BALANCES</u>				
Liabilities:				
Accounts payable		\$26,223		\$1,441,059
Due to other governmental units				
Due to other funds			(\$137,809)	346,399
Due to component units				115,800
Interfund payable				
Advances from other governmental units				
Deferred revenue				6,289,965
Advances from other funds				
Advances from other governmental units				
Total liabilities		<u>26,223</u>	<u>(137,809)</u>	<u>8,193,223</u>
Fund balances:				
Non spendable				1,063,101
Restricted				3,895,553
Committed	\$4,623,510	2,914,706		24,208,298
Assigned		529,693		2,892,842
Unassigned				13,705,990
Total fund balances	<u>4,623,510</u>	<u>3,444,399</u>		<u>45,765,784</u>
Total liabilities and fund balances	<u>\$4,623,510</u>	<u>\$3,470,622</u>	<u>(\$137,809)</u>	<u>\$53,959,007</u>

(Concluded)

COUNTY OF OTTAWA
CONSOLIDATING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GENERAL FUND ADOPTED BUDGET
For the year ended December 31, 2011

	General Fund (1010)	Solid Waste Clean-Up (2271)	Infra- structure (2444)	Public Improvement (2450)	Stabil- ization (2570)
Revenues:					
Taxes	\$37,870,625				
Intergovernmental revenues	8,359,486				
Charges for services	6,799,666				
Fines and forfeits	1,062,000				
Interest on investments	469,160	\$39,643	\$44,222	\$50,673	
Licenses and permits	401,500				
Rental income	3,053,368			410,048	
Other	560,429				
Total revenues	58,576,234	39,643	44,222	460,721	
Expenditures:					
Current operations:					
Legislative	471,519				
Judicial	10,319,818				
General government	11,681,097			22,700	
Public safety	24,238,528				
Public works	461,000	292,000			
Health and welfare	775,957				
Community and economic development	689,098				
Other government functions	846,298				
Total expenditures	49,483,315	292,000		22,700	
Revenues over (under) expenditures	9,092,919	(252,357)	44,222	438,021	
Other financing sources (uses):					
Transfers from other funds	442,351				
Transfers to other funds	(10,479,864)		(125,000)	(187,875)	
Total other financing sources (uses)	(10,037,513)		(125,000)	(187,875)	
Net change in fund balances	(944,594)	(252,357)	(80,778)	250,146	
Fund balances, beginning of year	17,979,501	3,081,620	2,472,264	3,262,592	\$8,269,673
Fund balances, end of year	\$17,034,907	\$2,829,263	\$2,391,486	\$3,512,738	\$8,269,673

(Continued on next page)

COUNTY OF OTTAWA
CONSOLIDATING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
GENERAL FUND ADOPTED BUDGET
For the year ended December 31, 2011

	DB/DC Conversion (2970)	Compensated Absences (2980)	Total General Fund 2011
Revenues:			
Taxes			\$37,870,625
Intergovernmental revenues			8,359,486
Charges for services		\$90,000	6,889,666
Fines and forfeits			1,062,000
Interest on investments		52,000	655,698
Licenses and permits			401,500
Rental income			3,463,416
Other			560,429
Total revenues		142,000	59,262,820
Expenditures:			
Current operations:			
Legislative			471,519
Judicial			10,319,818
General government		72,100	11,775,897
Public safety			24,238,528
Public works			753,000
Health and welfare			775,957
Community and economic development			689,098
Other government functions			846,298
Total expenditures		72,100	49,870,115
Revenues over (under) expenditures		69,900	9,392,705
Other financing sources (uses):			
Transfers from other funds			442,351
Transfers to other funds			(10,792,739)
Total other financing sources (uses)			(10,350,388)
Net change in fund balances		69,900	(957,683)
Fund balances, beginning of year		3,725,426	38,791,076
Fund balances, end of year	None	\$3,795,326	\$37,833,393

(Concluded)

COUNTY OF OTTAWA
CONSOLIDATING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-
GENERAL FUND - AMENDED BUDGET
For the year ended December 31, 2011

	General Fund (1010)	Solid Waste Clean-Up (2271)	Infra- structure (2444)	Public Improvement (2450)	Stabil- ization (2570)
Revenues:					
Taxes	\$38,169,637				
Intergovernmental revenues	10,386,350				
Charges for services	6,388,161				
Fines and forfeits	1,095,508				
Interest on investments	150,000	\$39,643	\$44,222	\$50,673	
Licenses and permits	368,800				
Rental income	2,959,573			410,048	
Other	452,147				
Total revenues	59,970,176	39,643	44,222	460,721	
Expenditures:					
Current operations:					
Legislative	438,441				
Judicial	10,356,529				
General government	11,151,450			202,972	
Public safety	23,541,156				
Public works	199,640	618,905			
Health and welfare	729,312				
Community and economic development	617,889				
Other government functions	176,389				
Total expenditures	47,210,806	618,905		202,972	
Revenues over (under) expenditures	12,759,370	(579,262)	44,222	257,749	
Other financing sources (uses):					
Transfers from other funds	440,593				
Transfers to other funds	(9,941,538)		(525,000)	(187,875)	
Total other financing sources (uses)	(9,500,945)		(525,000)	(187,875)	
Net change in fund balances	3,258,425	(579,262)	(480,778)	69,874	
Fund balances, beginning of year	17,979,501	3,081,620	2,472,264	3,262,592	\$8,269,673
Fund balances, end of year	\$21,237,926	\$2,502,358	\$1,991,486	\$3,332,466	\$8,269,673

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COUNTY OF OTTAWA
CONSOLIDATING SCHEDULE OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE-
GENERAL FUND - AMENDED BUDGET
For the year ended December 31, 2011

	DB/DC Conversion (2970)	Compensated Absences (2980)	Eliminations	Total General Fund 2011
Revenues:				
Taxes				\$38,169,637
Intergovernmental revenues				10,386,350
Charges for services	\$342,571	\$90,000		6,820,732
Fines and forfeits				1,095,508
Interest on investments	7,600	52,000		344,138
Licenses and permits				368,800
Rental income				3,369,621
Other				452,147
Total revenues	<u>350,171</u>	<u>142,000</u>		<u>61,006,933</u>
Expenditures:				
Current operations:				
Legislative				438,441
Judicial				10,356,529
General government	7,600	87,100		11,449,122
Public safety				23,541,156
Public works				818,545
Health and welfare				729,312
Community and economic development				617,889
Other government functions				176,389
Total expenditures	<u>7,600</u>	<u>87,100</u>		<u>48,127,383</u>
Revenues over (under) expenditures	<u>342,571</u>	<u>54,900</u>		<u>12,879,550</u>
Other financing sources (uses):				
Transfers from other funds	4,271,525		(\$3,596,227)	1,115,891
Transfers to other funds		(375,000)	3,596,227	(7,433,186)
Total other financing sources (uses)	<u>4,271,525</u>	<u>(375,000)</u>		<u>(6,317,295)</u>
Net change in fund balances	4,614,096	(320,100)		6,562,255
Fund balances, beginning of year		3,725,426		38,791,076
Fund balances, end of year	<u>\$4,614,096</u>	<u>\$3,405,326</u>	<u>None</u>	<u>\$45,353,331</u>

(Concluded)

COUNTY OF OTTAWA
CONSOLIDATING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
GENERAL FUND ACTUAL
For the year ended December 31, 2011

	General Fund (1010)	Solid Waste Clean-Up (2271)	Infra- structure (2444)	Public Improvement (2450)	Stabil- ization (2570)
Revenues:					
Taxes	\$38,175,450				
Intergovernmental revenues	10,238,891				
Charges for services	6,358,842				
Fines and forfeits	1,094,561				
Interest on investments	307,310	\$30,602	\$38,453	\$35,059	
Licenses and permits	370,595				
Rental income	2,846,765			405,303	
Other	483,168				
Total revenues	<u>59,875,582</u>	<u>30,602</u>	<u>38,453</u>	<u>440,362</u>	
Expenditures:					
Current operations:					
Legislative	424,362				
Judicial	10,234,420				
General government	10,984,411			27,826	
Public safety	23,764,694				
Public works	245,670	401,655			
Health and welfare	717,305				
Community and economic development	618,453				
Other government functions	176,388				
Total expenditures	<u>47,165,703</u>	<u>401,655</u>		<u>27,826</u>	
Revenues over (under) expenditures	<u>12,709,879</u>	<u>(371,053)</u>	<u>38,453</u>	<u>412,536</u>	
Other financing sources (uses):					
Transfers from other funds	428,585				
Transfers to other funds	<u>(9,873,475)</u>		<u>(525,000)</u>	<u>(187,700)</u>	
Total other financing sources (uses)	<u>(9,444,890)</u>		<u>(525,000)</u>	<u>(187,700)</u>	
Net change in fund balances	3,264,989	(371,053)	(486,547)	224,836	
Fund balances, beginning of year	<u>17,979,501</u>	<u>3,081,620</u>	<u>2,472,264</u>	<u>3,262,592</u>	<u>\$8,269,673</u>
Fund balances, end of year	<u>\$21,244,490</u>	<u>\$2,710,567</u>	<u>\$1,985,717</u>	<u>\$3,487,428</u>	<u>\$8,269,673</u>

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COUNTY OF OTTAWA
CONSOLIDATING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
GENERAL FUND ACTUAL
For the year ended December 31, 2011

	DB/DC Conversion (2970)	Compensated Absences (2980)	Eliminations	Total General Fund 2011
Revenues:				
Taxes				\$38,175,450
Intergovernmental revenues				10,238,891
Charges for services	341,471	\$82,410		6,782,723
Fines and forfeits				1,094,561
Interest on investments	18,115	37,703		467,242
Licenses and permits				370,595
Rental income				3,252,068
Other				483,168
Total revenues	359,586	120,113		60,864,698
Expenditures:				
Current operations:				
Legislative				424,362
Judicial				10,234,420
General government	7,600	26,140		11,045,977
Public safety				23,764,694
Public works				647,325
Health and welfare				717,305
Community and economic development				618,453
Other government functions				176,388
Total expenditures	7,600	26,140		47,628,924
Revenues over (under) expenditures	351,986	93,973		13,235,774
Other financing sources (uses):				
Transfers from other funds	4,271,524		(\$3,596,227)	1,103,882
Transfers to other funds		(375,000)	3,596,227	(7,364,948)
Total other financing sources (uses)	4,271,524	(375,000)		(6,261,066)
Net change in fund balances	4,623,510	(281,027)		6,974,708
Fund balances, beginning of year		3,725,426		38,791,076
Fund balances, end of year	\$4,623,510	\$3,444,399	None	\$45,765,784

(Concluded)

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for revenue from specific revenue sources (other than major capital projects) and related expenditures which are restricted for specific purposes by administrative action or law.

Friend of the Court Fund (2160) - This Fund accounts for the operations of the Friend of the Court including the Co-op Reimbursement Grant, the Medical Support Enforcement Grant, and the 3% Friend of the Court incentive payments established under Act 297 of 1982, Section 2530.

9/30 Judicial Grants (2170) - This Fund accounts for miscellaneous grant revenue received from the State and other agencies for judicial programs.

Landfill Tipping Fees Fund (2272) - This Fund was established to account for the County's share of the tipping fee surcharge of Ottawa County Farms landfill starting in 1991 in accordance with an agreement between Ottawa County, Sunset Waste System, Inc., and the Township of Polkton. The monies are to be used for implementation of the Solid Waste Management Plan.

Transportation System Fund (2320) - This Fund is used to account for a grant from the Michigan Department of Transportation to provide public transportation in concentrated areas for persons who are handicapped or who are sixty-five years of age or older.

Farmland Preservation (2340) – This fund is used to account for cash purchases and/or installment purchases of development rights voluntarily offered by landowners. Once purchased, an agricultural conservation easement is placed on the property which restricts future development.

Planning Commission Fund (2420) - This Fund was established by the County Board under MCLA 125. A planning commission was created to prepare and oversee a County Development Plan relative to the economic, social and physical development of the County. This fund has been closed as of December 31, 2010 in connection with Governmental Accounting Standard's Board Statement #54.

Brownfield Redevelopment Authority (2430) – This fund was established by the County Board for the purpose of revitalizing certain environmentally distressed or functionally obsolete and/or blighted areas in the County.

Homestead Property Tax (2550) – This fund was established as a result of the passage of Public Act 105 of 2003 which provides for the denial of homestead status by local governments, counties and/or State of Michigan. The County's share of interest on tax revenue collected under this statute is to be used solely for the administration of this program, and any unused funds remaining after a period of three years may be transferred to the county general fund (MCL 211.7cc, as amended).

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

SPECIAL REVENUE FUNDS (CONTINUED)

Register of Deeds Technology Fund (2560) – This Fund was established under Public Act 698 of 2002 to account for newly authorized additional recording fees effective March 31, 2003. The revenue collected is to be spent on technology upgrades.

Prosecuting Attorney Grants Fund (2601) - This Fund is used to account for monies granted to the County by the State for prosecution against drug offenders.

Sheriff 9/30 Grant Programs Fund (2609) - This Fund accounts for miscellaneous grant revenue received by the Sheriff's department from the State for special purpose programs.

Sheriff Contracts (2610) - These Funds account for Federal monies granted to the townships who contract with the County to improve the long-term ability of local law enforcement agencies public safety through innovative crime prevention, including community policing.

Sheriff Road Patrol Fund (2661) - This Fund accounts for monies granted to the County by the State for the purpose of providing additional police supervision of traffic safety and additional patrol of the roads and parks as described in Public Act 416 of 1978.

Law Library Fund (2690) - This Fund is used to account for monies received from the Library Penal Fine Fund in accordance with Public Act 18 of 1982 and appropriations from the County for the purpose of maintaining the County's law library. This fund has been closed as of December 31, 2010 in connection with Governmental Accounting Standard's Board Statement #54.

Workforce Investment Act Funds (2740, 2741, 2742, 2743, 2744, 2748, and 2749) - These Funds are used to account for Federal funds which are received by the County under the Workforce Investment Act. These Funds are targeted for training and employment programs for the under employed and economically disadvantaged citizens.

Grant Programs - Pass Thru Fund (2750) - This Fund is used to account for monies received from State and Federal grants which are passed on to outside agencies through contractual agreements to carry out the grants intended purpose.

Emergency Feeding Fund (2800) - This Fund is used to account for monies received from the State for the purpose of distributing surplus food to the impoverished residents of the County.

Federal Emergency Management Agency Fund (2810) - This Fund is used to account for monies received through the Emergency Food and Shelter National Board program for utility payments to prevent utility disconnection or heating source loss in households that have exhausted all other resources and do not qualify for other Community Action emergency funds.

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

SPECIAL REVENUE FUNDS (CONTINUED)

Community Corrections Fund (2850) - This Fund is used to account for State monies and fees received to enhance the delivery of adult probation services in the County. This fund also receives money from the County for a Domestic Violence Intervention Program.

Revenue Sharing Reserve Fund (2855) - Public Act 357 of 2004 provides a funding mechanism to serve as a substitute for state revenue sharing payments. This substitute funding mechanism involved a gradual shift of county property tax millage from a winter tax levy to a summer tax levy and additionally, requires the establishment of a restricted fund to be known as the Revenue Sharing Reserve Fund.

Community Action Agency Fund (2870) - This Fund is used to account for monies received from the State to be applied to various community programs for the impoverished residents of the County.

Weatherization Fund (2890) - This Fund is used to account for monies received through a State grant which aids in weatherizing homes of the disadvantaged, the elderly and people in the poverty zone.

Department of Human Services (2901) - This Fund is used primarily to account for monies from State and local funding sources and to assist with the welfare program which offers aid to disadvantaged individuals of Ottawa County.

Child Care Funds (2920 and 2921) - These Funds are used to account for foster child care in the County. This encompasses the Ottawa County Detention Center, which is a facility that houses juveniles on a short-term basis. The primary funding comes from the State and a County appropriation which is used to aid children who require placement outside of their home.

Soldiers' and Sailors' Relief Fund (2930) - This Fund is used to account for monies earmarked for indigent veterans and is mandated by State Law. This fund has been closed as of December 31, 2010 in connection with Governmental Accounting Standard's Board Statement #54.

Veterans Trust Fund (2941) - This fund was established under Section 35.607 of the Compiled laws of 1970. It is used to account for monies received by the State and distributed to needy veterans.

COUNTY OF OTTAWA

NONMAJOR GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

DEBT SERVICE FUND

Building Authority Fund (5691-5695) - This Fund was established to account for the accumulation of resources for payment of principal and interest on bonds issued to finance building projects for the County of Ottawa. Bonds have been issued for the following projects: 1992-Probate Court/Jail Complex; 1997-Jail addition and Sheriff and Administrative Annex; 2005- Holland District Court. A portion of the 1985 and 1990 bonds were refunded during 1993. A portion of the 1992 bonds were refunded during 1997; 2007-Grand Haven Courthouse. A portion of the 1997 bonds were refunded during 2005. Financing is provided by cash rental payments pursuant to lease agreements with the County of Ottawa.

CAPITAL PROJECTS FUND

Building Authority Capital Projects Fund (5691-5695) - This Fund was established to account for construction projects of the building authority. Financing is provided by bond proceeds, interest income, and occasionally State grants.

PERMANENT FUND

Cemetery Trust Fund (1500) - This Fund was established under State statute to care for cemetery plots of specific individuals who have willed monies in trust to the County for perpetual care of their gravesites.

COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)

Special Revenue

	Friend of the Court (2160)	9/30 Judicial Grants (2170)	Landfill Tipping Fees (2272)	Transpor- tation System (2320)	Farmland Pre- serva- tion (2340)
<u>ASSETS</u>					
Cash and pooled investments			\$970,359		\$1,000
Investments					
Receivables (net of allowance for estimated uncollectibles):					
Accounts			56,893		
Due from other funds					
Due from other governmental units	\$278,704	\$74,700		\$42,895	
Inventory of supplies					
Prepaid expenditures					
Total assets	\$278,704	\$74,700	\$1,027,252	\$42,895	\$1,000
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$87,987	\$11,251	\$21,635	\$42,895	
Due to other governmental units					
Interfund payable	190,717	53,362			
Advances from other governmental units					
Deferred revenue					
Total liabilities	278,704	64,613	21,635	42,895	
Fund balances:					
Nonspendable					
Restricted		10,087			
Committed					\$1,000
Assigned			1,005,617		
Total fund balances, as restated		10,087	1,005,617		1,000
Total liabilities and fund balances	\$278,704	\$74,700	\$1,027,252	\$42,895	\$1,000

(Continued on next page)

**COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)**

Special Revenue

	Planning Commission (2420)	Brownfield Redevelop- -ment Authority (2430)	Homestead Property Tax (2550)	Register of Deeds Technology (2560)	Prosecuting Attorney Grants (2601)	Sheriff 9/30 Grant Programs (2609)
<u>ASSETS</u>						
Cash and pooled investments		\$500	\$60,560	\$421,706	\$772	
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts						
Due from other funds			793	4,638		
Due from other governmental units					6,690	\$39,477
Inventory of supplies						
Prepaid expenditures						
Total assets	Closed	\$500	\$61,353	\$426,344	\$7,462	\$39,477
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable				\$2,228	\$7,462	\$4,843
Due to other governmental units						
Interfund payable						33,555
Advances from other governmental units						
Deferred revenue						
Total liabilities				2,228	7,462	38,398
Fund balances:						
Nonspendable						
Restricted			\$61,353	424,116		
Committed		\$500				
Assigned						1,079
Total fund balances, as restated		500	61,353	424,116		1,079
Total liabilities and fund balances	Closed	\$500	\$61,353	\$426,344	\$7,462	\$39,477

(Continued on next page)

**COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)**

	Special Revenue					
	Sheriff Contracts (2610)	Sheriff Road Patrol (2661)	Law Library (2690)	Workforce Investment Act - ACP (2740)	Workforce Investment Act - Youth (2741)	Workforce Investment Act - Adult (2742)
<u>ASSETS</u>						
Cash and pooled investments		\$10,305				
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts	\$22,447					
Due from other funds						
Due from other governmental units	458,749		\$36,688	\$107,344	\$59,974	
Inventory of supplies						
Prepaid expenditures						
Total assets	\$481,196	\$10,305	Closed	\$36,688	\$107,344	\$59,974
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$145,473	\$10,305		\$21,486	\$101,771	\$53,594
Due to other governmental units						
Interfund payable	24,372			14,254	5,573	5,869
Advances from other governmental units	311,351					
Deferred revenue						
Total liabilities	481,196	10,305		35,740	107,344	59,463
Fund balances:						
Nonspendable						
Restricted				948	511	
Committed						
Assigned						
Total fund balances, as restated				948	511	
Total liabilities and fund balances	\$481,196	\$10,305	Closed	\$36,688	\$107,344	\$59,974

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**COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)**

	Special Revenue					
	Workforce Investment Act - 6/30 Grant Programs (2743)	Workforce Investment Act - 12/31 Grant Programs (2744)	Workforce Investment Act- 9/30 Grant Programs (2748)	Workforce Investment Act- 3/31 Grant Programs (2749)	Grant Programs - Pass Thru (2750)	Emergency Feeding (2800)
<u>ASSETS</u>						
Cash and pooled investments	\$47,609	\$43,201	\$15,657			
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts	1,500		4,135			
Due from other funds						
Due from other governmental units	354,720	13,775	902,240	\$5,490	\$4,512	\$33,999
Inventory of supplies	1,071					11,771
Prepaid expenditures	1,133					
Total assets	\$406,033	\$56,976	\$922,032	\$5,490	\$4,512	\$45,770
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$342,182	\$850	\$465,328	\$750	\$2,801	\$631
Due to other governmental units		2,571	11,810			
Interfund payable			431,661	4,740	1,711	33,368
Advances from other governmental units						
Deferred revenue						
Total liabilities	342,182	3,421	908,799	5,490	4,512	33,999
Fund balances:						
Nonspendable	2,204					11,771
Restricted	61,647	53,555	13,233			
Committed						
Assigned						
Total fund balances, as restated	63,851	53,555	13,233			11,771
Total liabilities and fund balances	\$406,033	\$56,976	\$922,032	\$5,490	\$4,512	\$45,770

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**COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)**

	Special Revenue				
	Federal Emergency Management Agency (2810)	Community Corrections (2850)	Revenue Sharing Reserve (2855)	Community Action Agency (2870)	Weather- ization (2890)
<u>ASSETS</u>					
Cash and pooled investments	\$1,403	\$67,963		\$70,447	
Investments					
Receivables (net of allowance for estimated uncollectibles):					
Accounts		199,545		3,518	\$76,043
Due from other funds					
Due from other governmental units		35,515		25,752	103,187
Inventory of supplies					
Prepaid expenditures		385		915	
Total assets	<u>\$1,403</u>	<u>\$303,408</u>	<u>Closed</u>	<u>\$100,632</u>	<u>\$179,230</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable		\$24,766		\$19,300	\$124,770
Due to other governmental units				1,080	
Interfund payable					27,613
Advances from other governmental units					
Deferred revenue	\$1,403	171,950		167	3,733
Total liabilities	<u>1,403</u>	<u>196,716</u>		<u>20,547</u>	<u>156,116</u>
Fund balances:					
Nonspendable		385		915	
Restricted				79,170	23,114
Committed					
Assigned		106,307			
Total fund balances, as restated		<u>106,692</u>		<u>80,085</u>	<u>23,114</u>
Total liabilities and fund balances	<u>\$1,403</u>	<u>\$303,408</u>	<u>Closed</u>	<u>\$100,632</u>	<u>\$179,230</u>

(Continued on next page)

**COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)**

	Special Revenue					Special Revenue
	Department of Human Services (2901)	Child Care - Circuit Court (2920)	Child Care - Social Services (2921)	Soldiers' and Sailors' Relief (2930)	Veterans Trust (2941)	Total
<u>ASSETS</u>						
Cash and pooled investments	\$23,880	\$354,579			\$1,460	\$2,091,401
Investments						
Receivables (net of allowance for estimated uncollectibles):						
Accounts		12,998				377,079
Due from other funds						5,431
Due from other governmental units	28,413	1,398,459				4,011,283
Inventory of supplies						12,842
Prepaid expenditures		25				2,458
Total assets	\$52,293	\$1,766,061	None	Closed	\$1,460	\$6,500,494
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$10,283	\$593,968			\$976	\$2,097,535
Due to other governmental units						15,461
Interfund payable						826,795
Advances from other governmental units	21,000					332,351
Deferred revenue					484	177,737
Total liabilities	31,283	593,968			1,460	3,449,879
Fund balances:						
Nonspendable		25				15,300
Restricted						727,734
Committed						1,500
Assigned	21,010	1,172,068				2,306,081
Total fund balances, as restated	21,010	1,172,093				3,050,615
Total liabilities and fund balances	\$52,293	\$1,766,061	None	Closed	\$1,460	\$6,500,494

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**COUNTY OF OTTAWA
COMBINING BALANCE SHEET
NON MAJOR GOVERNMENTAL FUNDS
December 31, 2011
(with comparative totals for December 31, 2010)**

	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Permanent</u>	<u>Total Nonmajor Governmental Funds</u>	
	Ottawa County Building Authority (5691-5695)	Ottawa County Building Authority (5691-5695)	Cemetery Trust (1500)	2011	2010
<u>ASSETS</u>					
Cash and pooled investments				\$2,091,401	\$3,780,921
Investments			\$5,770	5,770	6,418
Receivables (net of allowance for estimated uncollectibles):					
Accounts				377,079	269,153
Due from other funds				5,431	36,402
Due from other governmental units				4,011,283	4,466,714
Inventory of supplies				12,842	19,582
Prepaid expenditures				2,458	4,874
Total assets	None	None	\$5,770	\$6,506,264	\$8,584,064
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Accounts payable				\$2,097,535	\$2,180,706
Due to other governmental units				15,461	27,059
Interfund payable				826,795	1,134,482
Advances from other governmental units				332,351	328,753
Deferred revenue				177,737	240,639
Total liabilities				3,449,879	3,911,639
Fund balances:					
Nonspendable			\$5,770	21,070	26,000
Restricted				727,734	1,189,502
Committed				1,500	1,000
Assigned				2,306,081	3,455,923
Total fund balances, as restated			5,770	3,056,385	4,672,425
Total liabilities and fund balances	None	None	\$5,770	\$6,506,264	\$8,584,064

(Concluded)

COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Special Revenue					
	Friend of the Court (2160)	9/30 Judicial Grants (2170)	Landfill Tipping Fees (2272)	Transpor- tation System (2320)	Farmland Pre- serva- tion (2340)	Planning Commission (2420)
Revenues:						
Taxes						
Intergovernmental revenues	\$1,994,955	\$283,905		\$157,569		
Charges for services	414,887	21,764	\$367,653			
Fines and forfeits						
Interest on investments						
Rental income						
Other		4,125	31,995			
Total revenues	<u>2,409,842</u>	<u>309,794</u>	<u>399,648</u>	<u>157,569</u>		
Expenditures:						
Current operations:						
Judicial	3,112,416	350,310				
General government						
Public safety						
Public works			326,394	157,569		
Health and welfare						
Community and economic development						
Debt service						
Capital outlay						
Total expenditures	<u>3,112,416</u>	<u>350,310</u>	<u>326,394</u>	<u>157,569</u>		
Revenues over (under) expenditures	<u>(702,574)</u>	<u>(40,516)</u>	<u>73,254</u>			
Other financing sources (uses):						
Transfers in (out):						
General Fund	702,574	8,659		(25,787)		
9/30 Judicial Grants						
Infrastructure						
Federal Emergency Management Agency						
Delinquent Tax Revolving						
Community Corrections		34,513				
Public Improvement						
Emergency Feeding						
Community Action Agency						
Workforce Investment Act 9/30 Grant Programs						
Workforce Investment Act 12/31 Grant Programs						
Ottawa County Building Authority - Capital Projects						
Telecommunications						
Ottawa County, Michigan Insurance Authority						
Capital leases						
Total other financing sources (uses)	<u>702,574</u>	<u>43,172</u>		<u>(25,787)</u>		
Net change in fund balances		2,656	73,254	(25,787)		
Fund balances, beginning of year, as restated		7,431	932,363	25,787	1,000	
Fund balances, end of year	<u>None</u>	<u>\$10,087</u>	<u>\$1,005,617</u>	<u>None</u>	<u>\$1,000</u>	<u>Closed</u>

(Continued on next page)

COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Special Revenue				
	Brownfield Redevelopment Authority (2430)	Homestead Property Tax (2550)	Register of Deeds Technology (2560)	Prosecuting Attorney Grants (2601)	Sheriff 9/30 Grant Programs (2609)
Revenues:					
Taxes		\$9,743			
Intergovernmental revenues				\$140,400	\$428,261
Charges for services	\$1,500		\$233,176		
Fines and forfeits					
Interest on investments		793	4,638		
Rental income					
Other				588	
Total revenues	1,500	10,536	237,814	140,988	428,261
Expenditures:					
Current operations:					
Judicial					
General government		24,365	219,594	203,618	
Public safety					427,182
Public works					
Health and welfare					
Community and economic development	1,000				
Debt service					
Capital outlay					
Total expenditures	1,000	24,365	219,594	203,618	427,182
Revenues over (under) expenditures	500	(13,829)	18,220	(62,630)	1,079
Other financing sources (uses):					
Transfers in (out):					
General Fund		(6,455)		37,538	
9/30 Judicial Grants					
Infrastructure					
Federal Emergency Management Agency					
Delinquent Tax Revolving					
Community Corrections					
Public Improvement					
Emergency Feeding					
Community Action Agency					
Workforce Investment Act 9/30 Grant Programs					
Workforce Investment Act 12/31 Grant Programs					
Ottawa County Building Authority - Capital Projects					
Telecommunications					
Ottawa County, Michigan Insurance Authority					
Capital leases					
Total other financing sources (uses)		(6,455)		37,538	
Net change in fund balances	500	(20,284)	18,220	(25,092)	1,079
Fund balances, beginning of year, as restated		81,637	405,896	25,092	
Fund balances, end of year	\$500	\$61,353	\$424,116	None	\$1,079

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COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Special Revenue					
	Sheriff Contracts (2610)	Sheriff Road Patrol (2661)	Law Library (2690)	Workforce Investment Act - ACP (2740)	Workforce Investment Act - Youth (2741)	Workforce Investment Act - Adult (2742)
Revenues:						
Taxes						
Intergovernmental revenues	\$4,160,514	\$190,700		\$501,471	\$895,959	\$627,618
Charges for services						
Fines and forfeits						
Interest on investments						
Rental income						
Other	1,950			1,000		
Total revenues	<u>4,162,464</u>	<u>190,700</u>		<u>502,471</u>	<u>895,959</u>	<u>627,618</u>
Expenditures:						
Current operations:						
Judicial						
General government						
Public safety	4,373,873	314,707				
Public works						
Health and welfare				502,471	895,959	627,618
Community and economic development						
Debt service						
Capital outlay						
Total expenditures	<u>4,373,873</u>	<u>314,707</u>		<u>502,471</u>	<u>895,959</u>	<u>627,618</u>
Revenues over (under) expenditures	<u>(211,409)</u>	<u>(124,007)</u>				
Other financing sources (uses):						
Transfers in (out):						
General Fund	210,168	124,007				
9/30 Judicial Grants						
Infrastructure						
Federal Emergency Management Agency						
Delinquent Tax Revolving						
Community Corrections						
Public Improvement						
Emergency Feeding						
Community Action Agency						
Workforce Investment Act 9/30 Grant Programs						
Workforce Investment Act 12/31 Grant Programs						
Ottawa County Building Authority - Capital Projects						
Telecommunications						
Ottawa County, Michigan Insurance Authority						
Capital leases						
Total other financing sources (uses)	<u>210,168</u>	<u>124,007</u>				
Net change in fund balances	(1,241)					
Fund balances, beginning of year, as restated	<u>1,241</u>			<u>948</u>	<u>511</u>	
Fund balances, end of year	<u>None</u>	<u>None</u>	<u>Closed</u>	<u>\$948</u>	<u>None</u>	<u>\$511</u>

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COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Special Revenue					
	Workforce Investment Act - 6/30 Grant Programs (2743)	Workforce Investment Act - 12/31 Grant Programs (2744)	Workforce Investment Act - 9/30 Grant Programs (2748)	Workforce Investment Act - 3/31 Grant Programs (2749)	Grant Programs - Pass Thru (2750)	Emergency Feeding (2800)
Revenues:						
Taxes						
Intergovernmental revenues	\$2,165,062	\$51,029	\$4,526,724	\$5,490	\$929,552	\$366,731
Charges for services						
Fines and forfeits						
Interest on investments			26			
Rental income						
Other		32,659	252,425			
Total revenues	<u>2,165,062</u>	<u>83,688</u>	<u>4,779,175</u>	<u>5,490</u>	<u>929,552</u>	<u>366,731</u>
Expenditures:						
Current operations:						
Judicial						
General government					866,355	
Public safety					87,275	
Public works						
Health and welfare	2,175,720	81,193	4,833,208	5,490		379,044
Community and economic development						
Debt service						
Capital outlay						
Total expenditures	<u>2,175,720</u>	<u>81,193</u>	<u>4,833,208</u>	<u>5,490</u>	<u>953,630</u>	<u>379,044</u>
Revenues over (under) expenditures	<u>(10,658)</u>	<u>2,495</u>	<u>(54,033)</u>		<u>(24,078)</u>	<u>(12,313)</u>
Other financing sources (uses):						
Transfers in (out):						
General Fund					24,078	
9/30 Judicial Grants						
Infrastructure						
Federal Emergency Management Agency						
Delinquent Tax Revolving						
Community Corrections						
Public Improvement						
Emergency Feeding						
Community Action Agency			44,895			5,199
Workforce Investment Act 9/30 Grant Programs						
Workforce Investment Act 12/31 Grant Programs						
Ottawa County Building Authority - Capital Projects						
Telecommunications						
Ottawa County, Michigan Insurance Authority						
Capital leases						
Total other financing sources (uses)			<u>44,895</u>		<u>24,078</u>	<u>5,199</u>
Net change in fund balances	(10,658)	2,495	(9,138)			(7,114)
Fund balances, beginning of year, as restated	<u>74,509</u>	<u>51,060</u>	<u>22,371</u>			<u>18,885</u>
Fund balances, end of year	<u>\$63,851</u>	<u>\$53,555</u>	<u>\$13,233</u>	None	None	<u>\$11,771</u>

(Continued on next page)

COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Special Revenue					
	Federal Emergency Management Agency (2810)	Community Corrections (2850)	Revenue Sharing Reserve (2855)	Community Action Agency (2870)	Weather- ization (2890)	Department of Human Services (2901)
Revenues:						
Taxes						
Intergovernmental revenues		\$241,041		\$519,782	\$1,684,566	\$182,776
Charges for services		187,156				
Fines and forfeits						
Interest on investments						
Rental income						
Other		7,846		34,902	114,083	431
Total revenues		436,043		554,684	1,798,649	183,207
Expenditures:						
Current operations:						
Judicial		867,041				
General government						
Public safety						
Public works						
Health and welfare				572,220	1,779,285	255,720
Community and economic development						
Debt service						
Capital outlay						
Total expenditures		867,041		572,220	1,779,285	255,720
Revenues over (under) expenditures		(430,998)		(17,536)	19,364	(72,513)
Other financing sources (uses):						
Transfers in (out):						
General Fund		364,648	(\$422,130)	29,000		(176,250)
9/30 Judicial Grants		(34,513)				
Infrastructure						
Federal Emergency Management Agency						
Delinquent Tax Revolving						
Community Corrections						
Public Improvement						
Emergency Feeding				(5,199)		
Community Action Agency						
Workforce Investment Act 9/30 Grant Programs				(44,895)		
Workforce Investment Act 12/31 Grant Programs						
Ottawa County Building Authority - Capital Projects						
Telecommunications						
Ottawa County, Michigan Insurance Authority						
Capital leases						
Total other financing sources (uses)		330,135	(422,130)	(21,094)		(176,250)
Net change in fund balances		(100,863)	(422,130)	(38,630)	19,364	(248,763)
Fund balances, beginning of year, as restated		207,555	422,130	118,715	3,750	269,773
Fund balances, end of year	None	\$106,692	Closed	\$80,085	\$23,114	\$21,010

(Continued on next page)

COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Special Revenue				Special Revenue	Debt Service
	Child Care - Circuit Court (2920)	Child Care - Social Services (2921)	Soldiers' and Sailors' Relief (2930)	Veterans Trust (2941)	Total	Ottawa County Building Authority (5691-5695)
Revenues:						
Taxes					\$9,743	
Intergovernmental revenues	\$3,321,634			\$53,048	23,428,787	
Charges for services					1,226,136	
Fines and forfeits						
Interest on investments					5,457	
Rental income						\$2,382,030
Other	719,227				1,201,231	
Total revenues	4,040,861			53,048	25,871,354	2,382,030
Expenditures:						
Current operations:						
Judicial					4,329,767	
General government					1,313,932	
Public safety					5,203,037	
Public works					483,963	
Health and welfare	7,532,508			53,048	19,693,484	
Community and economic development					1,000	
Debt service						3,144,730
Capital outlay						
Total expenditures	7,532,508			53,048	31,025,183	3,144,730
Revenues over (under) expenditures	(3,491,647)				(5,153,829)	(762,700)
Other financing sources (uses):						
Transfers in (out):						
General Fund	2,741,647	(73,260)			3,538,437	
9/30 Judicial Grants					(34,513)	
Infrastructure						125,000
Federal Emergency Management Agency						
Delinquent Tax Revolving						150,000
Community Corrections					34,513	
Public Improvement						187,700
Emergency Feeding					(5,199)	
Community Action Agency					50,094	
Workforce Investment Act 9/30 Grant Programs					(44,895)	
Workforce Investment Act 12/31 Grant Programs						
Ottawa County Building Authority - Capital Projects						
Telecommunications						150,000
Ottawa County, Michigan Insurance Authority						150,000
Capital leases						
Total other financing sources (uses)	2,741,647	(73,260)			3,538,437	762,700
Net change in fund balances	(750,000)	(73,260)			(1,615,392)	
Fund balances, beginning of year, as restated	1,922,093	73,260			4,666,007	
Fund balances, end of year	\$1,172,093	None	Closed	None	\$3,050,615	None

(Continued on next page)

COUNTY OF OTTAWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
NON MAJOR GOVERNMENTAL FUNDS

For the year ended December 31, 2011
(with comparable totals for the year ended December 31, 2010)

	Capital Projects	Permanent	Total Nonmajor Governmental Funds	
	Ottawa County Building Authority (5691-5695)	Cemetery Trust (1500)	2011	2010
Revenues:				
Taxes			\$9,743	\$6,917
Intergovernmental revenues			23,428,787	24,098,943
Charges for services			1,226,136	1,069,109
Fines and forfeits				8,500
Interest on investments		\$39	5,496	36,789
Rental income			2,382,030	2,388,298
Other			1,201,231	663,938
Total revenues		39	28,253,423	28,272,494
Expenditures:				
Current operations:				
Judicial			4,329,767	4,336,707
General government		687	1,314,619	1,568,606
Public safety			5,203,037	5,288,063
Public works			483,963	528,628
Health and welfare			19,693,484	19,722,174
Community and economic development			1,000	4,466
Debt service			3,144,730	3,150,198
Capital outlay				180,621
Total expenditures		687	34,170,600	34,779,463
Revenues over (under) expenditures		(648)	(5,917,177)	(6,506,969)
Other financing sources (uses):				
Transfers in (out):				
General Fund			3,538,437	1,023,694
9/30 Judicial Grants			(34,513)	(31,106)
Infrastructure			125,000	125,000
Federal Emergency Management Agency				(2,480)
Delinquent Tax Revolving			150,000	150,000
Community Corrections			34,513	31,106
Public Improvement			187,700	186,900
Emergency Feeding			(5,199)	
Community Action Agency			50,094	2,480
Workforce Investment Act 9/30 Grant Programs			(44,895)	
Workforce Investment Act 12/31 Grant Programs				(9,927)
Ottawa County Building Authority - Capital Projects				
Telecommunications			150,000	150,000
Ottawa County, Michigan Insurance Authority			150,000	150,000
Capital leases				35,995
Total other financing sources (uses)			4,301,137	1,811,662
Net change in fund balances		(648)	(1,616,040)	(4,695,307)
Fund balances, beginning of year, as restated		6,418	4,672,425	9,367,732
Fund balances, end of year	None	\$5,770	\$3,056,385	\$4,672,425

(Concluded)

COUNTY OF OTTAWA

**FRIEND OF THE COURT SPECIAL REVENUE FUND (2160) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$2,049,081	\$1,993,660	\$1,994,955	\$1,295	\$2,023,467
Charges for services	265,160	388,950	414,887	25,937	298,081
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	2,314,241	2,382,610	2,409,842	27,232	2,321,548
Expenditures:					
Current operations:					
Personnel services	2,525,253	2,577,248	2,544,329	32,919	2,511,976
Supplies	54,940	52,990	46,440	6,550	54,814
Other services and charges	550,877	534,815	521,647	13,168	490,985
Capital outlay					
Total expenditures	3,131,070	3,165,053	3,112,416	52,637	3,057,775
Revenues over (under) expenditures	(816,829)	(782,443)	(702,574)	79,869	(736,227)
Other financing sources (uses):					
Transfers in (out):					
General Fund	816,829	782,443	702,574	(79,869)	546,235
Total other financing sources (uses)	816,829	782,443	702,574	(79,869)	546,235
Net change in fund balance					(189,992)
Fund balance, beginning of year					189,992
Fund balance, end of year	None	None	None	None	None

COUNTY OF OTTAWA

**9/30 JUDICIAL GRANTS SPECIAL REVENUE FUND (2170) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$426,023	\$293,000	\$283,905	(\$9,095)	\$211,989
Charges for services		21,764	21,764		
Interest on investments					
Licenses and permits					
Rental income					
Other		4,125	4,125		4,125
Total revenues	426,023	318,889	309,794	(9,095)	216,114
Expenditures:					
Current operations:					
Personnel services	371,298	290,941	287,246	3,695	243,343
Supplies	40,517	20,355	17,605	2,750	20,878
Other services and charges	35,479	56,839	45,459	11,380	23,303
Capital outlay					
Total expenditures	447,294	368,135	350,310	17,825	287,524
Revenues over (under) expenditures	(21,271)	(49,246)	(40,516)	8,730	(71,410)
Other financing sources (uses):					
Transfers in (out):					
General Fund	21,271	14,733	8,659	(6,074)	42,721
Community Corrections		34,513	34,513		31,106
Total other financing sources (uses)	21,271	49,246	43,172	(6,074)	73,827
Net change in fund balance			2,656	2,656	2,417
Fund balance, beginning of year	7,431	7,431	7,431		5,014
Fund balance, end of year	\$7,431	\$7,431	\$10,087	\$2,656	\$7,431

COUNTY OF OTTAWA

**LANDFILL TIPPING FEES SPECIAL REVENUE FUND (2272) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues					
Charges for services	\$300,000	\$371,000	\$367,653	(\$3,347)	\$327,084
Interest on investments					
Licenses and permits					
Rental income					
Other	32,500	32,500	31,995	(505)	27,077
Total revenues	332,500	403,500	399,648	(3,852)	354,161
Expenditures:					
Current operations:					
Personnel services	237,730	176,840	171,318	5,522	222,608
Supplies	16,207	15,757	10,635	5,122	9,250
Other services and charges	163,940	159,970	144,441	15,529	139,201
Capital outlay					
Total expenditures	417,877	352,567	326,394	26,173	371,059
Revenues over (under) expenditures	(85,377)	50,933	73,254	22,321	(16,898)
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance	(85,377)	50,933	73,254	22,321	(16,898)
Fund balance, beginning of year	932,363	932,363	932,363		949,261
Fund balance, end of year	<u>\$846,986</u>	<u>\$983,296</u>	<u>\$1,005,617</u>	<u>\$22,321</u>	<u>\$932,363</u>

COUNTY OF OTTAWA

**TRANSPORTATION SYSTEM SPECIAL REVENUE FUND (2320) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011			2010 Actual
	Original Budget	Final Amended Budget	Actual	
Revenues:				
Intergovernmental revenues	\$157,569	\$157,569	\$157,569	\$157,569
Charges for services				
Interest on investments				
Licenses and permits				
Rental income				
Other				
Total revenues	<u>157,569</u>	<u>157,569</u>	<u>157,569</u>	<u>157,569</u>
Expenditures:				
Current operations:				
Personnel services				
Supplies				
Other services and charges	157,569	157,569	157,569	157,569
Capital outlay				
Total expenditures	<u>157,569</u>	<u>157,569</u>	<u>157,569</u>	<u>157,569</u>
Revenues over (under) expenditures				
Other financing sources (uses):				
Transfers in (out):				
General Fund		(25,787)	(25,787)	
Total other financing sources (uses)		<u>(25,787)</u>	<u>(25,787)</u>	
Net change in fund balance		(25,787)	(25,787)	
Fund balance, beginning of year	25,787	25,787	25,787	25,787
Fund balance, end of year	<u>\$25,787</u>	<u>None</u>	<u>None</u>	<u>\$25,787</u>

COUNTY OF OTTAWA

**FARMLAND PRESERVATION SPECIAL REVENUE FUND (2340) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues					
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	\$200	\$200		(\$200)	\$1,000
Total revenues	200	200		(200)	1,000
Expenditures:					
Current operations:					
Personnel services					
Supplies					
Other services and charges					
Capital outlay					
Total expenditures					
Revenues over (under) expenditures	200	200		(200)	1,000
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance	200	200		(200)	1,000
Fund balance, beginning of year	1,000	1,000	\$1,000		
Fund balance, end of year	\$1,200	\$1,200	\$1,000	(\$200)	\$1,000

COUNTY OF OTTAWA

**PLANNING COMMISSION SPECIAL REVENUE FUND (2420) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011			2010 Actual
	Original Budget	Final Amended Budget	Actual	
Revenues:				
Intergovernmental revenues				
Charges for services				
Interest on investments				
Licenses and permits				
Rental income				
Other				
Total revenues				
Expenditures:				
Current operations:				
Personnel services				\$563
Supplies				710
Other services and charges				3,193
Capital outlay				
Total expenditures				4,466
Revenues over (under) expenditures				(4,466)
Other financing sources (uses):				
Transfers in (out):				
General Fund				(185,758)
Total other financing sources (uses)				(185,758)
Net change in fund balance				(190,224)
Fund balance, beginning of year				190,224
Fund balance, end of year	None	None	Closed	Closed

COUNTY OF OTTAWA

**BROWNFIELD REDEVELOPMENT AUTHORITY SPECIAL REVENUE FUND (2430) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011			2010 Actual
	Original Budget	Final Amended Budget	Actual	
Revenues:				
Intergovernmental revenues				
Charges for services		\$1,500	\$1,500	
Interest on investments				
Licenses and permits				
Rental income				
Other				
Total revenues		1,500	1,500	
Expenditures:				
Current operations:				
Personnel services				
Supplies		100		\$100
Other services and charges		1,400	1,000	400
Capital outlay				
Total expenditures		1,500	1,000	500
Revenues over (under) expenditures			500	500
Other financing sources (uses):				
Transfers in (out):				
General Fund				
Total other financing sources (uses)				
Net change in fund balance			500	500
Fund balance, beginning of year				
Fund balance, end of year	None	None	\$500	None

COUNTY OF OTTAWA

**HOMESTEAD PROPERTY TAX SPECIAL REVENUE FUND (2550) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Amended Budget	Actual	Variance	
Revenues:					
Taxes	\$4,500	\$9,000	\$9,743	\$743	\$6,917
Intergovernmental revenues					
Charges for services					
Interest on investments	345	345	793	448	648
Licenses and permits					
Rental income					
Other					
Total revenues	4,845	9,345	10,536	1,191	7,565
Expenditures:					
Personnel services					
Supplies	400	400	400		
Other services and charges	560	570	570		560
Capital outlay					35,995
Debt Service	23,396	23,396	23,395	1	23,397
Total expenditures	24,356	24,366	24,365	1	59,952
Revenues over (under) expenditures	(19,511)	(15,021)	(13,829)	1,192	(52,387)
Other financing sources (uses):					
Transfers in (out):					
General Fund	(18,462)	(18,462)	(6,455)	12,007	65,748
Capital leases					35,995
Total other financing sources (uses)	(18,462)	(18,462)	(6,455)	12,007	101,743
Net change in fund balance	(37,973)	(33,483)	(20,284)	13,199	49,356
Fund balance, beginning of year	81,637	81,637	81,637		32,281
Fund balance, end of year	<u>\$43,664</u>	<u>\$48,154</u>	<u>\$61,353</u>	<u>\$13,199</u>	<u>\$81,637</u>

COUNTY OF OTTAWA

**REGISTER OF DEEDS TECHNOLOGY SPECIAL REVENUE FUND (2560) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues					
Charges for services	\$235,000	\$253,000	\$233,176	(\$19,824)	\$246,127
Interest on investments	4,264	4,264	4,638	374	4,649
Licenses and permits					
Rental income					
Other	230	230		(230)	
Total revenues	239,494	257,494	237,814	(19,680)	250,776
Expenditures:					
Personnel services			152	(152)	
Supplies	4,186	9,986	8,231	1,755	18,386
Other services and charges	138,313	158,563	159,914	(1,351)	116,900
Capital outlay		50,100	39,300	10,800	122,495
Debt Service	11,997	11,997	11,997		8,998
Total expenditures	154,496	230,646	219,594	11,052	266,779
Revenues over (under) expenditures	84,998	26,848	18,220	(8,628)	(16,003)
Other financing sources (uses):					
Capital leases					
Total other financing sources (uses)					
Net change in fund balance	84,998	26,848	18,220	(8,628)	(16,003)
Fund balance, beginning of year	405,896	405,896	405,896		421,899
Fund balance, end of year	<u>\$490,894</u>	<u>\$432,744</u>	<u>\$424,116</u>	<u>(\$8,628)</u>	<u>\$405,896</u>

COUNTY OF OTTAWA

**PROSECUTING ATTORNEY GRANTS SPECIAL REVENUE FUND (2601) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$140,400	\$140,400	\$140,400		\$144,000
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	360	588	588		500
Total revenues	140,760	140,988	140,988		144,500
Expenditures:					
Current operations:					
Personnel services	197,091	197,091	190,723	\$6,368	193,475
Supplies	11,225	9,893	8,983	910	15,304
Other services and charges	3,265	4,825	3,912	913	3,648
Capital outlay					
Total expenditures	211,581	211,809	203,618	8,191	212,427
Revenues over (under) expenditures	(70,821)	(70,821)	(62,630)	8,191	(67,927)
Other financing sources (uses):					
Transfers in (out):					
General Fund	70,821	45,732	37,538	(8,194)	67,927
Total other financing sources (uses)	70,821	45,732	37,538	(8,194)	67,927
Net change in fund balance		(25,089)	(25,092)	(3)	
Fund balance, beginning of year	25,092	25,092	25,092		25,092
Fund balance, end of year	<u>\$25,092</u>	<u>\$3</u>	<u>None</u>	<u>(\$3)</u>	<u>\$25,092</u>

COUNTY OF OTTAWA

**SHERIFF 9/30 GRANT PROGRAMS SPECIAL REVENUE FUND (2609) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$492,170	\$485,460	\$428,261	(\$57,199)	\$305,823
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	492,170	485,460	428,261	(57,199)	305,823
Expenditures:					
Current operations:					
Personnel services	27,000	63,792	61,064	2,728	119,695
Supplies	85,781	85,274	39,107	46,167	140,476
Other services and charges		21,030	11,647	9,383	24,734
Capital outlay	379,389	315,364	315,364		35,163
Total expenditures	492,170	485,460	427,182	58,278	320,068
Revenues over (under) expenditures			1,079	1,079	(14,245)
Other financing sources (uses):					
Transfers in (out):					
General Fund					14,245
Total other financing sources (uses)					14,245
Net change in fund balance			1,079		
Fund balance, beginning of year					
Fund balance, end of year	None	None	\$1,079	None	None

COUNTY OF OTTAWA

**SHERIFF CONTRACTS SPECIAL REVENUE FUND (2610) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$4,387,209	\$4,394,056	\$4,160,514	(\$233,542)	\$4,189,686
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other		1,500	1,950	450	5,081
Total revenues	4,387,209	4,395,556	4,162,464	(233,092)	4,194,767
Expenditures:					
Current operations:					
Personnel services	3,967,864	3,970,362	3,794,117	176,245	3,822,167
Supplies	105,945	117,936	78,478	39,458	70,028
Other services and charges	548,630	542,488	501,278	41,210	485,060
Capital outlay					27,315
Total expenditures	4,622,439	4,630,786	4,373,873	256,913	4,404,570
Revenues over (under) expenditures	(235,230)	(235,230)	(211,409)	23,821	(209,803)
Other financing sources (uses):					
Transfers in (out):					
General Fund	235,230	235,230	210,168	(25,062)	209,803
Total other financing sources (uses)	235,230	235,230	210,168	(25,062)	209,803
Net change in fund balance			(1,241)	(1,241)	
Fund balance, beginning of year	1,241	1,241	1,241		1,241
Fund balance, end of year	<u>\$1,241</u>	<u>\$1,241</u>	<u>None</u>	<u>(\$1,241)</u>	<u>\$1,241</u>

COUNTY OF OTTAWA

**SHERIFF ROAD PATROL SPECIAL REVENUE FUND (2661) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$190,700	\$190,700	\$190,700		\$215,491
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	190,700	190,700	190,700		215,491
Expenditures:					
Current operations:					
Personnel services	288,617	286,917	256,740	\$30,177	274,644
Supplies	4,715	4,715	1,868	2,847	676
Other services and charges	52,825	54,525	56,099	(1,574)	51,301
Capital outlay					
Total expenditures	346,157	346,157	314,707	31,450	326,621
Revenues over (under) expenditures	(155,457)	(155,457)	(124,007)	31,450	(111,130)
Other financing sources (uses):					
Transfers in (out):					
General Fund	155,457	155,457	124,007	(31,450)	111,130
Total other financing sources (uses)	155,457	155,457	124,007	(31,450)	111,130
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

COUNTY OF OTTAWA

**LAW LIBRARY SPECIAL REVENUE FUND (2690) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011			2010 Actual
	Original Budget	Final Amended Budget	Actual	
Revenues:				
Intergovernmental revenues				
Charges for services				
Fines and forfeits				\$8,500
Interest on investments				
Licenses and permits				
Rental income				
Other				
Total revenues				8,500
Expenditures:				
Current operations:				
Personnel services				
Supplies				28,177
Other services and charges				
Capital outlay				
Total expenditures				28,177
Revenues over (under) expenditures				(19,677)
Other financing sources (uses):				
Transfers in (out):				
General Fund				(37,502)
Total other financing sources (uses)				(37,502)
Net change in fund balance				(57,179)
Fund balance, beginning of year				57,179
Fund balance, end of year	None	None	Closed	Closed

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT - ADMINISTRATIVE COST POOL SPECIAL REVENUE FUND (2740) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2011
(with comparative actual amounts for the year ended June 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$707,928	\$694,435	\$501,471	(\$192,964)	\$404,101
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other			1,000	1,000	
Total revenues	707,928	694,435	502,471	(191,964)	404,101
Expenditures:					
Current operations:					
Personnel services	258,243	325,590	330,864	(5,274)	207,185
Supplies	21,559	30,385	18,615	11,770	31,391
Other services and charges	428,126	338,460	152,992	185,468	165,525
Capital outlay					
Total expenditures	707,928	694,435	502,471	191,964	404,101
Revenues over (under) expenditures					
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					
Fund balance, beginning of year	948	948	948		948
Fund balance, end of year	<u>\$948</u>	<u>\$948</u>	<u>\$948</u>	<u>None</u>	<u>\$948</u>

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT - YOUTH SPECIAL REVENUE FUND (2741) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2011
(with comparative actual amounts for the year ended June 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$1,081,368	\$1,081,427	\$895,959	(\$185,468)	\$1,995,691
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	1,081,368	1,081,427	895,959	(185,468)	1,995,691
Expenditures:					
Current operations:					
Personnel services	123,484	107,664	111,515	(3,851)	101,129
Supplies	5,421	6,321	5,564	757	9,571
Other services and charges	949,103	964,082	775,520	188,562	1,884,991
Capital outlay	3,360	3,360	3,360		
Total expenditures	1,081,368	1,081,427	895,959	185,468	1,995,691
Revenues over (under) expenditures					
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT - ADULT SPECIAL REVENUE FUND (2742) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2011
(with comparative actual amounts for the year ended June 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$818,203	\$821,452	\$627,618	(\$193,834)	\$945,072
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	818,203	821,452	627,618	(193,834)	945,072
Expenditures:					
Current operations:					
Personnel services	61,577	56,835	63,995	(7,160)	86,135
Supplies	5,478	6,588	4,104	2,484	5,807
Other services and charges	747,788	754,669	556,159	198,510	853,130
Capital outlay	3,360	3,360	3,360		
Total expenditures	818,203	821,452	627,618	193,834	945,072
Revenues over (under) expenditures					
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					
Fund balance, beginning of year	511	511	511		511
Fund balance, end of year	<u>\$511</u>	<u>\$511</u>	<u>\$511</u>	<u>None</u>	<u>\$511</u>

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT - 6/30 GRANT PROGRAMS
SPECIAL REVENUE FUND (2743) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended June 30, 2011
(with comparative actual amounts for the year ended June 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$1,984,934	\$2,542,743	\$2,165,062	(\$377,681)	\$2,508,651
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	<u>1,984,934</u>	<u>2,542,743</u>	<u>2,165,062</u>	<u>(377,681)</u>	<u>2,508,651</u>
Expenditures:					
Current operations:					
Personnel services	175,424	207,577	219,741	(12,164)	180,213
Supplies	15,683	26,035	24,294	1,741	45,532
Other services and charges	1,790,467	2,354,176	1,928,325	425,851	2,290,837
Capital outlay	3,360	3,360	3,360		
Total expenditures	<u>1,984,934</u>	<u>2,591,148</u>	<u>2,175,720</u>	<u>415,428</u>	<u>2,516,582</u>
Revenues over (under) expenditures		<u>(48,405)</u>	<u>(10,658)</u>	<u>37,747</u>	<u>(7,931)</u>
Other financing sources (uses):					
Transfers in (out):					
Workforce Investment Act - 12/31 Grant Programs					<u>(9,927)</u>
Total other financing sources (uses)					<u>(9,927)</u>
Net change in fund balance		<u>(48,405)</u>	<u>(10,658)</u>	<u>37,747</u>	<u>(17,858)</u>
Fund balance, beginning of year	<u>74,509</u>	<u>74,509</u>	<u>74,509</u>		<u>92,367</u>
Fund balance, end of year	<u>\$74,509</u>	<u>\$26,104</u>	<u>\$63,851</u>	<u>\$37,747</u>	<u>\$74,509</u>

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT - 12/31 GRANT PROGRAMS
SPECIAL REVENUE FUND (2744) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$304,889	\$255,488	\$51,029	(\$204,459)	\$116,947
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other			32,659	32,659	37,483
Total revenues	304,889	255,488	83,688	(171,800)	154,430
Expenditures:					
Current operations:					
Personnel services	56,618	34,054	19,569	14,485	44,244
Supplies	1,943	986	179	807	875
Other services and charges	246,328	220,448	61,445	159,003	100,913
Capital outlay					
Total expenditures	304,889	255,488	81,193	174,295	146,032
Revenues over (under) expenditures			2,495	2,495	8,398
Other financing sources (uses):					
Transfers in (out):					
Community Action Agency					
Workforce Investment Act - 6/30					
Grant Programs					
Total other financing sources (uses)					
Net change in fund balance			2,495	2,495	8,398
Fund balance, beginning of year	51,060	51,060	51,060		42,662
Fund balance, end of year	<u>\$51,060</u>	<u>\$51,060</u>	<u>\$53,555</u>	<u>\$2,495</u>	<u>\$51,060</u>

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT-9/30 GRANT PROGRAMS
SPECIAL REVENUE FUND (2748) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$3,495,234	\$5,707,349	\$4,526,724	(\$1,180,625)	\$3,593,546
Charges for services					
Interest on investments			26	26	71
Licenses and permits					
Rental income					
Other			252,425	252,425	
Total revenues	3,495,234	5,707,349	4,779,175	(928,174)	3,593,617
Expenditures:					
Current operations:					
Personnel services	394,804	229,388	259,724	(30,336)	229,525
Supplies	58,984	41,833	30,947	10,886	77,957
Other services and charges	3,041,446	5,437,128	4,542,537	894,591	3,298,035
Capital outlay					
Total expenditures	3,495,234	5,708,349	4,833,208	875,141	3,605,517
Revenues over (under) expenditures		(1,000)	(54,033)	(53,033)	(11,900)
Other financing sources (uses):					
Transfers in (out):					
Community Action Agency			44,895	44,895	
Total other financing sources (uses)			44,895	44,895	
Net change in fund balance		(1,000)	(9,138)	(8,138)	(11,900)
Fund balance, beginning of year	22,371	22,371	22,371		34,271
Fund balance, end of year	<u>\$22,371</u>	<u>\$21,371</u>	<u>\$13,233</u>	<u>(\$8,138)</u>	<u>\$22,371</u>

COUNTY OF OTTAWA

**WORKFORCE INVESTMENT ACT-3/31 GRANT PROGRAMS
SPECIAL REVENUE FUND (2749) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended March 31, 2011
(with comparative actual amounts for the year ended March 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$4,740	\$97,663	\$5,490	(\$92,173)	\$17,500
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					5,000
Total revenues	4,740	97,663	5,490	(92,173)	22,500
Expenditures:					
Current operations:					
Personnel services					
Supplies		1,858		1,858	
Other services and charges	4,740	95,805	5,490	90,315	22,500
Capital outlay					
Total expenditures	4,740	97,663	5,490	92,173	22,500
Revenues over (under) expenditures					
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

COUNTY OF OTTAWA

**GRANT PROGRAMS - PASS THRU SPECIAL REVENUE FUND (2750)-
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$591,012	\$1,075,877	\$929,552	(\$146,325)	\$1,238,844
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	591,012	1,075,877	929,552	(146,325)	1,238,844
Expenditures:					
Current operations:					
Personnel services	88,761	88,761	67,270	21,491	76,851
Supplies	3,750	3,750		3,750	15,588
Other services and charges	532,065	525,977	453,372	72,605	722,660
Capital outlay		490,953	432,988	57,965	451,153
Total expenditures	624,576	1,109,441	953,630	155,811	1,266,252
Revenues over (under) expenditures	(33,564)	(33,564)	(24,078)	9,486	(27,408)
Other financing sources (uses):					
Transfers in (out):					
General Fund	33,564	33,564	24,078	(9,486)	27,408
Total other financing sources (uses)	33,564	33,564	24,078	(9,486)	27,408
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	None	None	None

COUNTY OF OTTAWA

**EMERGENCY FEEDING SPECIAL REVENUE FUND (2800) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$65,000	\$335,047	\$366,731	\$31,684	\$365,851
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	65,000	335,047	366,731	31,684	365,851
Expenditures:					
Current operations:					
Personnel services	35,877	26,290	27,072	(782)	12,364
Supplies	1,652	270,768	309,506	(38,738)	305,051
Other services and charges	27,471	37,989	42,466	(4,477)	48,239
Capital outlay					
Total expenditures	65,000	335,047	379,044	(43,997)	365,654
Revenues over (under) expenditures			(12,313)	(12,313)	197
Other financing sources (uses):					
Transfers in (out):					
Community Action Agency			5,199	5,199	
Total other financing sources (uses)			5,199	5,199	
Net change in fund balance			(7,114)	(7,114)	197
Fund balance, beginning of year	18,885	18,885	18,885		18,688
Fund balance, end of year	<u>\$18,885</u>	<u>\$18,885</u>	<u>\$11,771</u>	<u>(\$7,114)</u>	<u>\$18,885</u>

COUNTY OF OTTAWA

**FEDERAL EMERGENCY MANAGEMENT AGENCY SPECIAL REVENUE FUND (2810) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011			2010 Actual
	Original Budget	Final Amended Budget	Actual	
Revenues:				
Intergovernmental revenues		\$2,805		\$2,500
Charges for services				
Interest on investments				20
Licenses and permits				
Rental income				
Other				
Total revenues		2,805		2,520
Expenditures:				
Current operations:				
Personnel services				
Supplies				
Other services and charges		2,805	2,805	5,000
Capital outlay				
Total expenditures		2,805	2,805	5,000
Revenues over (under) expenditures				(2,480)
Other financing sources (uses):				
Transfers in (out):				
Community Action Agency				2,480
Total other financing sources (uses)				2,480
Net change in fund balance				
Fund balance, beginning of year				
Fund balance, end of year	None	None	None	None

COUNTY OF OTTAWA

**COMMUNITY CORRECTIONS SPECIAL REVENUE FUND (2850) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$242,000	\$242,000	\$241,041	(\$959)	\$220,000
Charges for services	168,825	203,818	187,156	(16,662)	197,817
Interest on investments					
Licenses and permits					
Rental income					
Other	6,395	8,130	7,846	(284)	9,896
Total revenues	417,220	453,948	436,043	(17,905)	427,713
Expenditures:					
Current operations:					
Personnel services	646,339	613,990	588,719	25,271	678,230
Supplies	22,615	15,100	11,365	3,735	18,452
Other services and charges	279,137	274,783	266,957	7,826	266,549
Capital outlay					
Total expenditures	948,091	903,873	867,041	36,832	963,231
Revenues over (under) expenditures	(530,871)	(449,925)	(430,998)	18,927	(535,518)
Other financing sources (uses):					
Transfers in (out):					
General Fund	530,871	430,010	364,648	(65,362)	519,991
9/30 Judicial Grants		(34,513)	(34,513)		(31,106)
Total other financing sources (uses)	530,871	395,497	330,135	(65,362)	488,885
Net change in fund balance		(54,428)	(100,863)	(46,435)	(46,633)
Fund balance, beginning of year	207,555	207,555	207,555		254,188
Fund balance, end of year	<u>\$207,555</u>	<u>\$153,127</u>	<u>\$106,692</u>	<u>(\$46,435)</u>	<u>\$207,555</u>

COUNTY OF OTTAWA

**REVENUE SHARING RESERVE SPECIAL REVENUE FUND (2855) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Taxes					
Intergovernmental revenues					
Charges for services					
Interest on investments					\$31,334
Licenses and permits					
Rental income					
Other					
Total revenues					31,334
Expenditures:					
Current operations:					
Personnel services					
Supplies					
Other services and charges					
Capital outlay					
Debt service					
Total expenditures					
Revenues over (under) expenditures					31,334
Other financing sources (uses):					
Transfers in (out):					
General Fund	(\$423,889)	(\$422,130)	(\$422,130)		(4,681,321)
Total other financing sources (uses)	(423,889)	(422,130)	(422,130)		(4,681,321)
Net change in fund balance	(423,889)	(422,130)	(422,130)		(4,649,987)
Fund balance, beginning of year	422,130	422,130	422,130		5,072,117
Fund balance, end of year	<u>(\$1,759)</u>	<u>None</u>	<u>Closed</u>	<u>None</u>	<u>\$422,130</u>

COUNTY OF OTTAWA

**COMMUNITY ACTION AGENCY SPECIAL REVENUE FUND (2870) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$567,157	\$633,548	\$519,782	(\$113,766)	\$936,494
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	30,000	42,500	34,902	(7,598)	21,904
Total revenues	597,157	676,048	554,684	(121,364)	958,398
Expenditures:					
Current operations:					
Personnel services	458,560	294,228	280,454	13,774	410,854
Supplies	14,719	84,038	76,780	7,258	93,487
Other services and charges	152,878	309,654	214,986	94,668	497,425
Capital outlay		17,128		17,128	17,128
Total expenditures	626,157	705,048	572,220	132,828	1,018,894
Revenues over (under) expenditures	(29,000)	(29,000)	(17,536)	11,464	(60,496)
Other financing sources (uses):					
Transfers in (out):					
General Fund	29,000	29,000	29,000		29,000
Emergency Feeding			(5,199)	(5,199)	(2,480)
Workforce Investment Act - 9/30 Grant Programs			(44,895)	(44,895)	
Total other financing sources (uses)	29,000	29,000	(21,094)	(50,094)	26,520
Net change in fund balance			(38,630)	(38,630)	(33,976)
Fund balance, beginning of year	118,715	118,715	118,715		152,691
Fund balance, end of year	<u>\$118,715</u>	<u>\$118,715</u>	<u>\$80,085</u>	<u>(\$38,630)</u>	<u>\$118,715</u>

COUNTY OF OTTAWA

**WEATHERIZATION SPECIAL REVENUE FUND (2890) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended March 31, 2011
(with comparative actual amounts for the year ended March 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$1,319,517	\$1,902,819	\$1,684,566	(\$218,253)	\$663,686
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other		69,500	114,083	44,583	21,281
Total revenues	1,319,517	1,972,319	1,798,649	(173,670)	684,967
Expenditures:					
Current operations:					
Personnel services	315,530	450,796	407,521	43,275	274,278
Supplies	798,593	1,264,774	1,201,351	63,423	306,833
Other services and charges	205,394	239,673	153,837	85,836	100,274
Capital outlay		16,576	16,576		
Total expenditures	1,319,517	1,971,819	1,779,285	192,534	681,385
Revenues over (under) expenditures		500	19,364	18,864	3,582
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Community Action Agency					
Total other financing sources (uses)					
Net change in fund balance		500	19,364	18,864	3,582
Fund balance, beginning of year	3,750	3,750	3,750		168
Fund balance, end of year	<u>\$3,750</u>	<u>\$4,250</u>	<u>\$23,114</u>	<u>\$18,864</u>	<u>\$3,750</u>

COUNTY OF OTTAWA

**DEPARTMENT OF HUMAN SERVICES SPECIAL REVENUE FUND (2901) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$175,000	\$175,000	\$182,776	\$7,776	\$171,723
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	400	431	431		2,315
Total revenues	175,400	175,431	183,207	7,776	174,038
Expenditures:					
Current operations:					
Personnel services					
Supplies	1,525	1,476	1,318	158	3,318
Other services and charges	247,625	247,705	254,402	(6,697)	255,998
Capital outlay					
Total expenditures	249,150	249,181	255,720	(6,539)	259,316
Revenues over (under) expenditures	(73,750)	(73,750)	(72,513)	1,237	(85,278)
Other financing sources (uses):					
Transfers in (out):					
General Fund	73,750	(176,250)	(176,250)		74,837
Total other financing sources (uses)	73,750	(176,250)	(176,250)		74,837
Net change in fund balance		(250,000)	(248,763)	1,237	(10,441)
Fund balance, beginning of year	269,773	269,773	269,773		280,214
Fund balance, end of year	\$269,773	\$19,773	\$21,010	\$1,237	\$269,773

COUNTY OF OTTAWA

**CHILD CARE - CIRCUIT COURT SPECIAL REVENUE FUND (2920) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$3,742,759	\$3,784,207	\$3,321,634	(\$462,573)	\$3,648,170
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other	516,700	641,700	719,227	77,527	528,276
Total revenues	4,259,459	4,425,907	4,040,861	(385,046)	4,176,446
Expenditures:					
Current operations:					
Personnel services	4,547,582	4,528,611	4,143,298	385,313	4,292,217
Supplies	181,002	181,201	154,707	26,494	179,283
Other services and charges	3,418,643	3,603,863	3,234,503	369,360	3,215,056
Capital outlay					
Total expenditures	8,147,227	8,313,675	7,532,508	781,167	7,686,556
Revenues over (under) expenditures	(3,887,768)	(3,887,768)	(3,491,647)	396,121	(3,510,110)
Other financing sources (uses):					
Transfers in (out):					
General Fund	3,887,768	3,137,768	2,741,647	(396,121)	3,992,884
Total other financing sources (uses)	3,887,768	3,137,768	2,741,647	(396,121)	3,992,884
Net change in fund balance		(750,000)	(750,000)		482,774
Fund balance, beginning of year	1,922,093	1,922,093	1,922,093		1,439,319
Fund balance, end of year	<u>\$1,922,093</u>	<u>\$1,172,093</u>	<u>\$1,172,093</u>	<u>None</u>	<u>\$1,922,093</u>

COUNTY OF OTTAWA

**CHILD CARE - SOCIAL SERVICES SPECIAL REVENUE FUND (2921) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$1,000				\$270
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	1,000				270
Expenditures:					
Current operations:					
Personnel services					
Supplies					
Other services and charges	2,500				796
Capital outlay					
Total expenditures	2,500				796
Revenues over (under) expenditures	(1,500)				(526)
Other financing sources (uses):					
Transfers in (out):					
General Fund	1,500	(73,260)	(73,260)		
Total other financing sources (uses)	1,500	(73,260)	(73,260)		
Net change in fund balance		(73,260)	(73,260)		(526)
Fund balance, beginning of year	73,260	73,260	73,260		73,786
Fund balance, end of year	<u>\$73,260</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>\$73,260</u>

COUNTY OF OTTAWA

**SOLDIERS' AND SAILORS' RELIEF SPECIAL REVENUE FUND (2930) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues					
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues					
Expenditures:					
Current operations:					
Personnel services					
Supplies					
Other services and charges					\$45,725
Capital outlay					
Total expenditures					45,725
Revenues over (under) expenditures					(45,725)
Other financing sources (uses):					
Transfers in (out):					
General Fund					45,725
Total other financing sources (uses)					45,725
Net change in fund balance					
Fund balance, beginning of year					
Fund balance, end of year	None	None	Closed	None	Closed

COUNTY OF OTTAWA

**VETERANS TRUST SPECIAL REVENUE FUND (2941) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended September 30, 2011
(with comparative actual amounts for the year ended September 30, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues	\$13,852	\$60,000	\$53,048	(\$6,952)	\$21,872
Charges for services					
Interest on investments					
Licenses and permits					
Rental income					
Other					
Total revenues	<u>13,852</u>	<u>60,000</u>	<u>53,048</u>	<u>(6,952)</u>	<u>21,872</u>
Expenditures:					
Current operations:					
Personnel services					
Supplies					
Other services and charges	13,852	60,000	53,048	6,952	23,353
Capital outlay					
Total expenditures	<u>13,852</u>	<u>60,000</u>	<u>53,048</u>	<u>6,952</u>	<u>23,353</u>
Revenues over (under) expenditures					<u>(1,481)</u>
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance					(1,481)
Fund balance, beginning of year					1,481
Fund balance, end of year	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

COUNTY OF OTTAWA

**OTTAWA COUNTY BUILDING AUTHORITY DEBT SERVICE FUND (5690 - 5695) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Interest on investments					
Rental income	\$2,382,589	\$2,382,589	\$2,382,030	(\$559)	\$2,388,298
Total revenues	2,382,589	2,382,589	2,382,030	(559)	2,388,298
Expenditures:					
Debt service:					
Principal retirement	2,110,000	2,110,000	2,110,000		2,035,000
Interest and fiscal charges	1,035,464	1,035,464	1,034,730	734	1,115,198
Bond issuance costs					
Total expenditures	3,145,464	3,145,464	3,144,730	734	3,150,198
Revenues over (under) expenditures	(762,875)	(762,875)	(762,700)	175	(761,900)
Other financing sources (uses):					
Transfers in (out)					
Infrastructure	125,000	125,000	125,000		125,000
Public Improvement Fund	187,875	187,875	187,700	(175)	186,900
Delinquent Tax Revolving Fund	150,000	150,000	150,000		150,000
Telecommunications	150,000	150,000	150,000		150,000
Ottawa County, Michigan Insurance Authority	150,000	150,000	150,000		150,000
Premium on refunding bonds					
Payment to refunding bond					
Total other financing sources (uses)	762,875	762,875	762,700	(175)	761,900
Net change in fund balance					
Fund balances, beginning of year					
Fund balances, end of year	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>	<u>None</u>

COUNTY OF OTTAWA

**OTTAWA COUNTY BUILDING AUTHORITY CAPITAL PROJECTS FUND (5690 - 5695) -
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011			2010 Actual
	Original Budget	Final Amended Budget	Actual	
Revenues:				
Interest on investments				
Other				
Total revenues				
Expenditures:				
Capital outlay				\$180,621
Bond issue costs				
Total expenditures				180,621
Revenues over (under) expenditures				(180,621)
Other financing sources (uses):				
Transfers in (out):				
General Fund				180,621
Health				
Solid Waste Clean-up				
Public Improvement				
Department of Human Services				
Circuit Court - Child Care				
Telecommunications				
Equipment Pool				
Issuance of bonds				
Premium on bonds issued				
Total other financing sources (uses)				180,621
Net change in fund balance				
Fund balances, beginning of year				
Fund balances, end of year	None	None	None	None

COUNTY OF OTTAWA

**CEMETERY TRUST PERMANENT FUND (1500)
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE -
BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2011
(with comparative actual amounts for the year ended December 31, 2010)

	2011				2010 Actual
	Original Budget	Final Amended Budget	Actual	Variance	
Revenues:					
Intergovernmental revenues					
Charges for services					
Interest on investments	\$8	\$8	\$39	\$31	\$67
Licenses and permits					
Rental income					
Other					
Total revenues	8	8	39	31	67
Expenditures:					
Personnel services					
Supplies					
Other services and charges	606	606	687	(81)	
Capital outlay					
Total expenditures	606	606	687	(81)	
Revenues over (under) expenditures	(598)	(598)	(648)	(50)	67
Other financing sources (uses):					
Transfers in (out):					
General Fund					
Total other financing sources (uses)					
Net change in fund balance	(598)	(598)	(648)	(50)	67
Fund balance, beginning of year	6,418	6,418	6,418		6,351
Fund balance, end of year	<u>\$5,820</u>	<u>\$5,820</u>	<u>\$5,770</u>	<u>(\$50)</u>	<u>\$6,418</u>

COUNTY OF OTTAWA

INTERNAL SERVICE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

Internal Service Funds are established to account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost-reimbursement basis.

Information Technology Fund (6360) - The Information Technology Fund is used to account for revenues collected from user departments for service charges to cover the costs incurred in the operation of the department including computer processing time and programming time.

Duplicating Fund (6450) - The Duplicating Fund is used to account for revenues received from user departments and expenses incurred in providing copier services.

Telecommunications Fund (6550) - The Telecommunications Fund is used to account for revenues received from user departments and expenses incurred in providing telephone service.

Equipment Pool Fund (6641) - The Equipment Pool Fund is used to account for revenues collected from user departments for the equipment rental charges to cover the costs incurred to administer the equipment pool fund and depreciation of the equipment.

Protected Self-Funded Insurance Programs Fund (6770) - The Protected Self-Funded Insurance Programs Fund is used to account for the administrative costs associated with managing the self-insured portion of the vehicle protection program, the workers' compensation program, the liability protection program and the property and fire protection program.

Employee Benefits Fund (6771) - The Protected Self-Funded Employee Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded health insurance program, third party administrative expenses and actual health claims paid.

Protected Self-Funded Unemployment Fund (6772) - The protected Self-Funded Unemployment Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the self-funded unemployment insurance program, third party administrative expenses and actual unemployment claims paid.

Long-Term Disability Insurance Fund (6775) - The Long-term Disability Insurance Fund is used to account for revenues collected from user departments for the payment of costs incurred to administer the long-term disability insurance program and insurance premiums paid.

COUNTY OF OTTAWA

INTERNAL SERVICE FUNDS (CONTINUED)

FOR THE YEAR ENDED DECEMBER 31, 2011

Ottawa County, Michigan Insurance Authority Fund (6780) - The Ottawa County, Michigan Insurance Authority Fund is used to account for insurance coverage and risk management related services to participating public entities pursuant to State of Michigan Act No. 36 of the Public Acts of 1988.

Protected Self-Funded Insurance - Mental Health Fund (6782) - The Protected Self-Funded Insurance - Mental Health Fund is used to account for funds covering risk exposure under the Managed Care Specialty Services Program.

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2011
(with comparative totals for December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)
<u>ASSETS</u>						
Current assets:						
Cash and pooled investments	\$2,547,045	\$580,534	\$2,682,980	\$3,202,916		\$2,144,819
Investments						
Accounts receivable	4,261		6,919			
Accrued interest on investments						
Due from other funds	27,461	6,081	27,417	33,832	\$4,587,112	19,509
Inventory of supplies	48,601					
Prepaid expenses	281,211		15,394		10,000	
Total current assets	2,908,579	586,615	2,732,710	3,236,748	4,597,112	2,164,328
Noncurrent assets:						
Capital assets:						
Office furniture and equipment				4,373,350		
Copy machines		159,844				
Telephone equipment			2,716,760			
Vehicles				4,460,114		
Less accumulated depreciation		(68,099)	(2,170,831)	(7,484,059)		
Net capital assets		91,745	545,929	1,349,405		
Total assets	2,908,579	678,360	3,278,639	4,586,153	4,597,112	2,164,328
<u>LIABILITIES</u>						
Current liabilities:						
Accounts payable	42,442	1,399	3,177	661	485,250	2,996
Interfund payable					351,430	
Due to other funds						
Due to other governmental units						
Unearned revenue			11,460			
Total liabilities	42,442	1,399	14,637	661	836,680	2,996
<u>NET ASSETS</u>						
Investment in capital assets		91,745	545,929	1,349,405		
Restricted for managed care risk exposure						
Unrestricted	2,866,137	585,216	2,718,073	3,236,087	3,760,432	2,161,332
Total net assets	\$2,866,137	\$676,961	\$3,264,002	\$4,585,492	\$3,760,432	\$2,161,332

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2011
(with comparative totals for December 31, 2010)

	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
					2011	2010
<u>ASSETS</u>						
Current assets:						
Cash and pooled investments	\$707,097	\$108,510	\$597,883	\$1,667,544	\$14,239,328	\$15,393,134
Investments			24,980,476		24,980,476	23,958,223
Accounts receivable					11,180	653,345
Accrued interest on investments			112,421		112,421	150,371
Due from other funds	7,174	1,121		499,193	5,208,900	4,603,543
Inventory of supplies					48,601	50,651
Prepaid expenses			93,985		400,590	573,382
Total current assets	714,271	109,631	25,784,765	2,166,737	45,001,496	45,382,649
Noncurrent assets:						
Capital assets:						
Office furniture and equipment					4,373,350	4,065,144
Copy machines					159,844	150,486
Telephone equipment					2,716,760	2,672,035
Vehicles					4,460,114	4,281,586
Less accumulated depreciation					(9,722,989)	(9,104,611)
Net capital assets					1,987,079	2,064,640
Total assets	714,271	109,631	25,784,765	2,166,737	46,988,575	47,447,289
<u>LIABILITIES</u>						
Current liabilities:						
Accounts payable	630	163	7,247,570		7,784,288	9,831,535
Interfund payable					351,430	284,468
Due to other funds			4,600,423		4,600,423	4,440,145
Due to other governmental units	100,773			94,285	195,058	176,155
Unearned revenue					11,460	57,293
Total liabilities	101,403	163	11,847,993	94,285	12,942,659	14,789,596
<u>NET ASSETS</u>						
Investment in capital assets					1,987,079	2,064,640
Restricted for managed care risk exposure				2,072,452	2,072,452	1,666,623
Unrestricted	612,868	109,468	13,936,772		29,986,385	28,926,430
Total net assets	\$612,868	\$109,468	\$13,936,772	\$2,072,452	\$34,045,916	\$32,657,693

(Concluded)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
For the year ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)
Operating revenues:						
Charges for services	\$2,978,696	\$76,660	\$657,313	\$696,969	\$183,699	\$9,635,896
Other revenue				43,730		
Total operating revenues	<u>2,978,696</u>	<u>76,660</u>	<u>657,313</u>	<u>740,699</u>	<u>183,699</u>	<u>9,635,896</u>
Operating expenses:						
Personnel services	1,542,296	10,930	122,428	38,896	159,199	170,941
Contractual services	1,024,421	8,728	233,402		50,111	9,064,018
Supplies	87,019	42,944	21,506	2	189	86
Depreciation		25,397	132,280	733,964		
Building and equipment rental	51,174					
Claims and legal					104,138	899,500
Miscellaneous	174,388	16,067	27,258	41,878	3,938	26,916
Total operating expenses	<u>2,879,298</u>	<u>104,066</u>	<u>536,874</u>	<u>814,740</u>	<u>317,575</u>	<u>10,161,461</u>
Operating income (loss)	<u>99,398</u>	<u>(27,406)</u>	<u>120,439</u>	<u>(74,041)</u>	<u>(133,876)</u>	<u>(525,565)</u>
Nonoperating revenues (expenses):						
Interest on investments	27,461	6,081	27,417	33,832	166,613	19,509
Net change in the fair value of investments						
Gain (loss) on retirement of capital assets		(1,279)		49,500		
Total nonoperating revenues (expenses)	<u>27,461</u>	<u>4,802</u>	<u>27,417</u>	<u>83,332</u>	<u>166,613</u>	<u>19,509</u>
Income (loss) before transfers	126,859	(22,604)	147,856	9,291	32,737	(506,056)
Transfers in (out):						
Ottawa County Building Authority - Debt Service			(150,000)			
General Fund						(400,000)
Total transfers			<u>(150,000)</u>			<u>(400,000)</u>
Change in net assets	126,859	(22,604)	(2,144)	9,291	32,737	(906,056)
Total net assets, beginning of year	2,739,278	699,565	3,266,146	4,576,201	3,727,695	3,067,388
Total net assets, end of year	<u>\$2,866,137</u>	<u>\$676,961</u>	<u>\$3,264,002</u>	<u>\$4,585,492</u>	<u>\$3,760,432</u>	<u>\$2,161,332</u>

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN FUND NET ASSETS
For the year ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Protected Self-Funded Unemploy- ment (6772)	Long-Term Disability Insurance (6775)	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
					2011	2010
Operating revenues:						
Charges for services	\$157,811	\$112,109	\$1,777,013	\$499,193	\$16,775,359	\$19,727,003
Other revenue			4,873		48,603	26,899
Total operating revenues	<u>157,811</u>	<u>112,109</u>	<u>1,781,886</u>	<u>499,193</u>	<u>16,823,962</u>	<u>19,753,902</u>
Operating expenses:						
Personnel services	57,726	7,890			2,110,306	2,183,322
Contractual services	34,610	103,057	588,280		11,106,627	3,024,705
Supplies					151,746	94,103
Depreciation					891,641	1,168,755
Building and equipment rental					51,174	114,399
Claims and legal	100,773		(233,705)	94,285	964,991	11,185,709
Miscellaneous	8,993	5,304			304,742	363,465
Total operating expenses	<u>202,102</u>	<u>116,251</u>	<u>354,575</u>	<u>94,285</u>	<u>15,581,227</u>	<u>18,134,458</u>
Operating income (loss)	<u>(44,291)</u>	<u>(4,142)</u>	<u>1,427,311</u>	<u>404,908</u>	<u>1,242,735</u>	<u>1,619,444</u>
Nonoperating revenues (expenses):						
Interest on investments	7,174	1,121	446,045	\$921	736,174	767,790
Net change in the fair value of investments			61,093		61,093	1,752,189
Gain (loss) on retirement of capital assets					48,221	(24,359)
Total nonoperating revenues (expenses)	<u>7,174</u>	<u>1,121</u>	<u>507,138</u>	<u>921</u>	<u>845,488</u>	<u>2,495,620</u>
Income (loss) before transfers	<u>(37,117)</u>	<u>(3,021)</u>	<u>1,934,449</u>	<u>405,829</u>	<u>2,088,223</u>	<u>4,115,064</u>
Transfers in (out):						
Ottawa County Building Authority - Debt Service			(150,000)		(300,000)	(300,000)
General Fund					(400,000)	
Total transfers			<u>(150,000)</u>		<u>(700,000)</u>	<u>(300,000)</u>
Change in net assets	<u>(37,117)</u>	<u>(3,021)</u>	<u>1,784,449</u>	<u>405,829</u>	<u>1,388,223</u>	<u>3,815,064</u>
Total net assets, beginning of year	649,985	112,489	12,152,323	1,666,623	32,657,693	28,842,629
Total net assets, end of year	<u>\$612,868</u>	<u>\$109,468</u>	<u>\$13,936,772</u>	<u>\$2,072,452</u>	<u>\$34,045,916</u>	<u>\$32,657,693</u>

(Concluded)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Tele- communications (6550)	Equipment Pool (6641)
Cash flows from operating activities:				
Cash received from interfund services provided	\$2,982,324	\$76,660	\$623,931	\$740,699
Cash payments to suppliers for goods and services	(1,390,844)	(105,821)	(374,328)	(41,880)
Cash payments for self-funded insurance claims				
Cash payments to employees for services	(1,542,296)	(10,930)	(122,428)	(38,915)
Net cash provided by (used for) operating activities	<u>49,184</u>	<u>(40,091)</u>	<u>127,175</u>	<u>659,904</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds				
Transfers out to other funds			(150,000)	
Net cash provided by (used for) noncapital financing activities			<u>(150,000)</u>	
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(45,665)	(44,724)	(704,857)
Payment on capital lease				
Proceeds from sale of equipment		400		28,989
Net cash provided by (used for) capital and related financing activities		<u>(45,265)</u>	<u>(44,724)</u>	<u>(675,868)</u>
Cash flows from investing activities:				
Purchase of investments				
Interest on investments	30,873	7,992	33,413	36,057
Proceeds on sale of investments				
Net cash provided by (used for) investing activities	<u>30,873</u>	<u>7,992</u>	<u>33,413</u>	<u>36,057</u>
Net increase (decrease) in cash and pooled investments	80,057	(77,364)	(34,136)	20,093
Cash and pooled investments, beginning of year	<u>2,466,988</u>	<u>657,898</u>	<u>2,717,116</u>	<u>3,182,823</u>
Cash and pooled investments, end of year	<u><u>\$2,547,045</u></u>	<u><u>\$580,534</u></u>	<u><u>\$2,682,980</u></u>	<u><u>\$3,202,916</u></u>

(Continued on next page)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)
Cash flows from operating activities:				
Cash received from interfund services provided	\$183,699	\$9,635,896	\$157,811	\$112,109
Cash payments to suppliers for goods and services	(54,238)	(9,091,020)	(43,601)	(99,291)
Cash payments for self-funded insurance claims	(56,870)	(1,345,758)	(176,155)	
Cash payments to employees for services	(159,199)	(170,941)	(57,630)	(7,890)
Net cash provided by (used for) operating activities	<u>(86,608)</u>	<u>(971,823)</u>	<u>(119,575)</u>	<u>4,928</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds	66,962			
Transfers out to other funds		(400,000)		
Net cash provided by (used for) noncapital financing activities	<u>66,962</u>	<u>(400,000)</u>		
Cash flows from capital and related financing activities:				
Acquisition of capital assets				
Payment on capital lease				
Proceeds from sale of equipment				
Net cash provided by (used for) capital and related financing activities				
Cash flows from investing activities:				
Purchase of investments				
Interest on investments	19,646	43,351	10,524	1,188
Proceeds on sale of investments				
Net cash provided by (used for) investing activities	<u>19,646</u>	<u>43,351</u>	<u>10,524</u>	<u>1,188</u>
Net increase (decrease) in cash and pooled investments		(1,328,472)	(109,051)	6,116
Cash and pooled investments, beginning of year		<u>3,473,291</u>	<u>816,148</u>	<u>102,394</u>
Cash and pooled investments, end of year	<u>None</u>	<u>\$2,144,819</u>	<u>\$707,097</u>	<u>\$108,510</u>

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COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	<u>Totals</u>	
			2011	2010
Cash flows from operating activities:				
Cash received from interfund services provided	\$1,948,499		\$16,461,628	\$19,878,314
Cash payments to suppliers for goods and services	(229,169)		(11,430,192)	(3,102,622)
Cash payments for self-funded insurance claims	(804,135)		(2,382,918)	(12,049,748)
Cash payments to employees for services			(2,110,229)	(2,183,613)
Net cash provided by (used for) operating activities	<u>915,195</u>		<u>538,289</u>	<u>2,542,331</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds			66,962	84,732
Transfers out to other funds	(150,000)		(700,000)	(300,000)
Net cash provided by (used for) noncapital financing activities	<u>(150,000)</u>		<u>(633,038)</u>	<u>(215,268)</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets			(795,246)	(796,597)
Payment on capital lease				(35,413)
Proceeds from sale of equipment			29,389	
Net cash provided by (used for) capital and related financing activities			<u>(765,857)</u>	<u>(832,010)</u>
Cash flows from investing activities:				
Purchase of investments	(15,329,576)		(15,329,576)	(12,622,126)
Interest on investments	483,995	\$921	667,960	572,148
Proceeds on sale of investments	14,368,416		14,368,416	11,288,711
Net cash provided by (used for) investing activities	<u>(477,165)</u>	<u>921</u>	<u>(293,200)</u>	<u>(761,267)</u>
Net increase (decrease) in cash and pooled investments	288,030	921	(1,153,806)	733,786
Cash and pooled investments, beginning of year	<u>309,853</u>	<u>1,666,623</u>	<u>15,393,134</u>	<u>14,659,348</u>
Cash and pooled investments, end of year	<u>\$597,883</u>	<u>\$1,667,544</u>	<u>\$14,239,328</u>	<u>\$15,393,134</u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Tele- communications (6550)	Equipment Pool (6641)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$99,398	(\$27,406)	\$120,439	(\$74,041)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation		25,397	132,280	733,964
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables	3,628		12,451	
(Increase) decrease in due from other funds				
(Increase) decrease in inventory	2,050			
(Increase) decrease in prepaid expenses	(50,675)		(15,181)	
Increase (decrease) in unpaid claims liability				
Increase (decrease) in unearned revenue			(45,833)	
Increase (decrease) in accounts payable	(5,217)	(38,082)	(76,981)	(19)
Increase (decrease) in due to other other governmental units				
Increase (decrease) in due to other funds				
Net cash provided by (used for) operating activities	<u>\$49,184</u>	<u>(\$40,091)</u>	<u>\$127,175</u>	<u>\$659,904</u>

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COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Protected Self-Funded Insurance Programs (6770)	Employee Benefits (6771)	Protected Self-Funded Unemploy- ment (6772)	Long- Term Disability Insurance (6775)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	(\$133,876)	(\$525,565)	(\$44,291)	(\$4,142)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation				
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables		626,086		
(Increase) decrease in due from other funds				
(Increase) decrease in inventory				
(Increase) decrease in prepaid expenses		229,458		9,017
Increase (decrease) in unpaid claims liability				
Increase (decrease) in unearned revenue				
Increase (decrease) in accounts payable	47,268	(1,301,802)	98	53
Increase (decrease) in due to other other governmental units			(75,382)	
Increase (decrease) in due to other funds				
Net cash provided by (used for) operating activities	<u>(\$86,608)</u>	<u>(\$971,823)</u>	<u>(\$119,575)</u>	<u>\$4,928</u>

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	<u>Totals</u>	
			<u>2011</u>	<u>2010</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$1,427,311	\$404,908	\$1,242,735	\$1,619,444
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation			891,641	1,168,755
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables			642,165	(94,982)
(Increase) decrease in due from other funds		(499,193)	(499,193)	
(Increase) decrease in inventory			2,050	(3,999)
(Increase) decrease in prepaid expenses	173		172,792	(198,008)
Increase (decrease) in unpaid claims liability	(672,567)		(672,567)	7,421
Increase (decrease) in unearned revenue			(45,833)	(45,833)
Increase (decrease) in accounts payable			(1,374,682)	(172,520)
Increase (decrease) in due to other other governmental units		94,285	18,903	86,197
Increase (decrease) in due to other funds	160,278		160,278	175,856
	<u>160,278</u>	<u> </u>	<u>160,278</u>	<u>175,856</u>
Net cash provided by (used for) operating activities	<u>\$915,195</u>	<u>None</u>	<u>\$538,289</u>	<u>\$2,542,331</u>

(Concluded)

COUNTY OF OTTAWA

FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2011

Fiduciary Funds are used to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

AGENCY FUNDS

Trust and Agency Fund (7010) - This Fund was established to account for monies received by the County for later distribution to other agencies or persons. Primarily the fund accounts for revenue received and later remitted to the State of Michigan.

Library Penal Fine Fund (7210) - This Fund was established under Act 236, Section 4351 to account for monies received from District Court fines which are allocated annually for operations of libraries in the County.

Imprest Payroll Fund (7040) - This Fund was established to account for the salaries and fringes of the County employees payroll. Money is disbursed from the Imprest Payroll Fund after being reimbursed by the benefiting funds.

Inland Lake Improvement (8725) – The Drain Commissioner serves on various inland lake boards that do not meet the requirements of a component unit. The Drain Commissioner also serves as the treasurer for these boards, so the financial activity is recorded on the County's general ledger. Accordingly, the County is recording this activity in an agency fund.

COUNTY OF OTTAWA

**FIDUCIARY FUNDS
COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES**

December 31, 2011

(with comparative totals for December 31, 2010)

	Agency Funds				Total	
	Trust and Agency 7010	Library Penal Fine 7210	Imprest Payroll 7040	Inland Lake Improvement 8725	2011	2010
ASSETS						
Cash and pooled investments	\$2,012,727	\$434,476	\$1,638,265	\$172,903	\$4,258,371	\$4,112,499
Receivables:						
Accounts	532,726				532,726	80,159
Due from other governmental units	345,029				345,029	22,614
Total assets	<u>\$2,890,482</u>	<u>\$434,476</u>	<u>\$1,638,265</u>	<u>\$172,903</u>	<u>\$5,136,126</u>	<u>\$4,215,272</u>
LIABILITIES						
Liabilities:						
Due to other governmental units:						
Due to State of Michigan	\$756,574		\$234,683		\$991,257	\$1,153,633
Fines and fees due to local libraries		\$434,476			434,476	520,058
Agency deposits	2,133,908		1,403,582	\$172,903	3,710,393	2,541,581
Total liabilities	<u>\$2,890,482</u>	<u>\$434,476</u>	<u>\$1,638,265</u>	<u>\$172,903</u>	<u>\$5,136,126</u>	<u>\$4,215,272</u>

**COUNTY OF OTTAWA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2011

	Balances January 1, 2011	Additions	Deductions	Balances December 31, 2011
<u>TRUST AND AGENCY FUND (7010)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$2,179,732	\$129,311,767	\$129,478,772	\$2,012,727
Accounts receivable	80,159	1,922,653	1,470,086	532,726
Due from other governmental units	22,614	750,040	427,625	345,029
Total assets	<u>\$2,282,505</u>	<u>\$131,984,460</u>	<u>\$131,376,483</u>	<u>\$2,890,482</u>
<u>LIABILITIES</u>				
Due to other taxing units		\$40,101,507	\$40,101,507	
Due to State of Michigan	\$933,375	62,606,433	62,783,234	\$756,574
Agency deposits	1,349,130	97,078,346	96,293,568	2,133,908
Total liabilities	<u>\$2,282,505</u>	<u>\$199,786,286</u>	<u>\$199,178,309</u>	<u>\$2,890,482</u>
 <u>LIBRARY PENAL FINE FUND (7210)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$520,058	\$887,084	\$972,666	\$434,476
Total assets	<u>\$520,058</u>	<u>\$887,084</u>	<u>\$972,666</u>	<u>\$434,476</u>
<u>LIABILITIES</u>				
Fines and fees due to local libraries	\$520,058	\$887,084	\$972,666	\$434,476
Agency deposits		955,582	955,582	
Total liabilities	<u>\$520,058</u>	<u>\$1,842,666</u>	<u>\$1,928,248</u>	<u>\$434,476</u>

(Continued on next page)

**COUNTY OF OTTAWA
COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
ALL AGENCY FUNDS**

FOR THE YEAR ENDED DECEMBER 31, 2011

	Balances January 1, 2011	Additions	Deductions	Balances December 31, 2011
<u>IMPREST PAYROLL FUND (7040)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$1,230,841	\$67,215,252	\$66,807,828	\$1,638,265
Accounts receivable		64,565,096	64,565,096	
Total assets	<u>\$1,230,841</u>	<u>\$131,780,348</u>	<u>\$131,372,924</u>	<u>\$1,638,265</u>
<u>LIABILITIES</u>				
Due to State of Michigan	\$220,258	\$1,903,261	\$1,888,836	\$234,683
Agency deposits	1,010,583	68,993,596	68,600,597	1,403,582
Total liabilities	<u>\$1,230,841</u>	<u>\$70,896,857</u>	<u>\$70,489,433</u>	<u>\$1,638,265</u>
<u>INLAND LAKE IMPROVEMENT (8725)</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$181,868	\$651,303	\$660,268	\$172,903
Total assets	<u>\$181,868</u>	<u>\$651,303</u>	<u>\$660,268</u>	<u>\$172,903</u>
<u>LIABILITIES</u>				
Agency deposits	\$181,868	\$585,432	\$594,397	\$172,903
Total liabilities	<u>\$181,868</u>	<u>\$585,432</u>	<u>\$594,397</u>	<u>\$172,903</u>
<u>TOTALS - AGENCY FUNDS</u>				
<u>ASSETS</u>				
Cash and pooled investments	\$4,112,499	\$198,065,406	\$197,919,534	\$4,258,371
Accounts receivable	80,159	66,487,749	66,035,182	532,726
Due from other governmental units	22,614	750,040	427,625	345,029
Total assets	<u>\$4,215,272</u>	<u>\$265,303,195</u>	<u>\$264,382,341</u>	<u>\$5,136,126</u>
<u>LIABILITIES</u>				
Due to other taxing units		\$40,101,507	\$40,101,507	
Due to State of Michigan	\$1,153,633	64,509,694	64,672,070	\$991,257
Fines and fees due to local libraries	520,058	887,084	972,666	434,476
Agency deposits	2,541,581	167,612,956	166,444,144	3,710,393
Total liabilities	<u>\$4,215,272</u>	<u>\$273,111,241</u>	<u>\$272,190,387</u>	<u>\$5,136,126</u>

(Concluded)

**COUNTY OF OTTAWA
STATISTICAL SECTION**

This part of the County of Ottawa’s comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government’s overall financial health.

Contents

	<u>Page</u>
Financial Trends <i>These schedules contain trend information to help the reader understand how the County’s financial performance and well-being have changed over time.</i>	201
Revenue Capacity <i>These schedules contain information to help the reader assess the County’s most significant local revenue source, the property tax.</i>	207
Debt Capacity <i>These schedules present information to help the reader assess the affordability of the County’s current levels of outstanding debt and the County’s ability to issue additional debt in the future.</i>	211
Demographic and Economic Information <i>These schedules offer demographic and economic indicators to help the reader understand the environment within which the County’s financial activities take place.</i>	214
Operating Information <i>These schedules contain service and infrastructure data to help the reader understand how the information in the County’s financial report relates to the services the County provides and the activities it performs.</i>	216

Source: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**COUNTY OF OTTAWA
NET ASSETS BY COMPONENT
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Governmental Activities										
Invested in capital assets, net of related debt	\$112,014,491	\$109,387,852	\$110,087,094	\$96,135,351	\$81,991,023	\$78,519,838	\$74,348,852	\$62,513,315	\$54,652,223	\$36,869,011
Restricted	17,801,312	19,421,942	23,416,355	33,748,813	38,510,706	40,108,692	35,040,583	31,077,232	26,913,213	33,832,570
Unrestricted	64,920,525	59,447,035	54,493,996	60,985,302	68,819,561	60,800,956	54,030,017	47,241,713	46,050,289	45,780,029
Total Governmental Activities										
Net Assets	<u>\$194,736,328</u>	<u>\$188,256,829</u>	<u>\$187,997,445</u>	<u>\$190,869,466</u>	<u>\$189,321,290</u>	<u>\$179,429,486</u>	<u>\$163,419,452</u>	<u>\$140,832,260</u>	<u>\$127,615,725</u>	<u>\$116,481,610</u>
Business-Type Activities										
Invested in capital assets, net of related debt	\$0	\$0	\$0	\$2,025	\$3,037	\$4,049	\$5,423	\$6,873	\$8,690	\$10,433
Restricted	447,167	222,198	232,381							
Unrestricted	23,576,310	24,049,598	24,494,919	24,560,157	24,403,583	24,232,390	24,337,816	25,220,565	26,569,311	27,483,344
Total Business-Type Activities										
Net Assets	<u>\$24,023,477</u>	<u>\$24,271,796</u>	<u>\$24,727,300</u>	<u>\$24,562,182</u>	<u>\$24,406,620</u>	<u>\$24,236,439</u>	<u>\$24,343,239</u>	<u>\$25,227,438</u>	<u>\$26,578,001</u>	<u>\$27,493,777</u>
Primary Government										
Invested in capital assets, net of related debt	\$112,014,491	\$109,387,852	\$110,087,094	\$96,137,376	\$81,994,060	\$78,523,887	\$74,354,275	\$62,520,188	\$54,660,913	\$36,879,444
Restricted	18,248,479	19,644,140	23,648,736	33,748,813	38,510,706	40,108,692	35,040,583	31,077,232	26,913,213	33,832,570
Unrestricted	88,496,835	83,496,633	78,988,915	85,545,459	93,223,144	85,033,346	78,367,833	72,462,278	72,619,600	73,263,373
Total Primary Government										
Net Assets	<u>\$218,759,805</u>	<u>\$212,528,625</u>	<u>\$212,724,745</u>	<u>\$215,431,648</u>	<u>\$213,727,910</u>	<u>\$203,665,925</u>	<u>\$187,762,691</u>	<u>\$166,059,698</u>	<u>\$154,193,726</u>	<u>\$143,975,387</u>

**COUNTY OF OTTAWA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Expenses										
Governmental Activities:										
Legislative	\$428,578	\$476,002	\$547,466	\$548,719	\$627,625	\$520,618	\$548,532	\$469,994	\$485,174	\$495,502
Judicial	14,502,573	13,855,839	14,519,351	14,215,044	13,317,030	12,605,344	11,987,986	11,736,487	11,922,865	12,742,673
General government	15,447,894	16,425,170	17,110,266	15,345,245	13,401,945	15,175,102	13,962,772	13,628,246	11,665,978	11,048,540
Public safety	28,476,232	28,915,634	29,113,616	27,231,508	25,226,290	24,441,981	23,328,246	21,832,984	21,912,133	22,417,791
Public works	2,446,691	1,625,519	2,153,528	(739,191)	1,264,883	(1,437,838)	(508,530)	1,044,377	742,711	26,442
Health and welfare	63,874,693	63,386,274	60,438,578	58,762,909	57,160,468	54,270,351	51,784,416	48,066,300	45,357,514	43,436,806
Community and economic development	621,591	572,601	638,164	624,254	601,758	605,805	555,485	848,964	558,852	
Culture and recreation	3,218,940	2,979,627	2,810,712	2,263,151	1,868,818	1,994,991	1,830,849	1,658,024	1,326,197	1,310,229
Interest on long-term debt	1,039,869	1,120,937	1,215,945	1,308,463	1,018,189	741,070	709,485	890,774	958,283	1,009,585
Total Governmental Activities Expenses	\$130,057,061	\$129,357,603	\$128,547,626	\$119,560,102	\$114,487,006	\$108,917,424	\$104,199,241	\$100,176,150	\$94,929,707	\$92,487,568
Business-Type Activities:										
Delinquent tax collection	2,565,380	2,619,364	2,637,015	2,602,228	2,541,550	2,243,439	1,789,661	1,888,210	1,892,364	1,893,669
Total Business-Type Activities Expenses	2,565,380	2,619,364	2,637,015	2,602,228	2,541,550	2,243,439	1,789,661	1,888,210	1,892,364	1,893,669
Total Primary Government Expenses	\$132,622,441	\$131,976,967	\$131,184,641	\$122,162,330	\$117,028,556	\$111,160,863	\$105,988,902	\$102,064,360	\$96,822,071	\$94,381,237
Program Revenues										
Governmental Activities:										
Charges for services:										
Judicial	\$4,321,400	\$4,264,283	\$3,664,644	\$3,802,269	\$3,737,197	\$3,799,831	\$3,669,496	\$3,337,581	\$3,210,168	\$3,371,423
General government	7,212,417	6,889,492	6,742,345	7,281,714	7,937,129	7,828,177	8,030,479	8,049,440	8,747,622	7,760,923
Public safety	6,012,143	6,394,977	6,191,172	6,032,691	5,047,927	5,048,970	4,761,022	4,442,960	4,139,168	3,893,681
Public works	389,376	349,904	344,926	405,175	403,922	446,501	441,146	417,824	417,582	445,492
Health and welfare	2,882,631	2,453,458	2,534,330	2,784,887	2,575,152	2,717,256	2,750,778	2,434,930	2,445,701	2,228,505
Community and economic development	22,095	18,552	441	10,901	10,605	23,770	20,997			
Culture and recreation	470,163	474,325	522,197	522,973	560,488	289,658	301,842	411,092	355,147	276,531
Interest on long-term debt	2,382,030	2,388,298	2,779,913	2,774,563	2,769,438	2,439,503	2,008,656	2,243,461	2,351,754	2,357,518
Operating grants and contributions	61,739,527	59,359,989	53,071,822	51,809,963	51,516,123	46,999,986	47,211,640	42,742,884	38,146,000	39,075,902
Capital grants and contributions	1,653,505	446,900	2,213,859	613,507	1,513,884	850,262	9,250,395	464,436	944,647	412,699
Total Governmental Activities Program Revenues	\$87,085,287	\$83,040,178	\$78,065,649	\$76,038,643	\$76,071,865	\$70,443,914	\$78,446,451	\$64,544,608	\$60,757,789	\$59,822,674
Business-Type Activities:										
Charges for services:										
Delinquent tax collection	2,307,223	2,113,782	2,795,750	2,201,594	1,711,915	1,291,853	1,095,241	936,481	1,004,489	1,175,605
Total Business-Type Activities Program Revenues	2,307,223	2,113,782	2,795,750	2,201,594	1,711,915	1,291,853	1,095,241	936,481	1,004,489	1,175,605
Total Primary Government Program Revenues	\$89,392,510	\$85,153,960	\$80,861,399	\$78,240,237	\$77,783,780	\$71,735,767	\$79,541,692	\$65,481,089	\$61,762,278	\$60,998,279

**COUNTY OF OTTAWA
CHANGES IN NET ASSETS
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Net (Expense)/Revenue										
Governmental activities	(\$42,971,774)	(\$46,317,425)	(\$50,481,977)	(\$43,521,459)	(\$38,415,141)	(\$38,473,510)	(\$25,752,790)	(\$35,631,542)	(\$34,171,918)	(\$32,664,894)
Business-type activities	(258,157)	(505,582)	158,735	(400,634)	(829,635)	(951,586)	(694,420)	(951,729)	(887,875)	(718,064)
Total Primary Government Net Expense	<u>(\$43,229,931)</u>	<u>(\$46,823,007)</u>	<u>(\$50,323,242)</u>	<u>(\$43,922,093)</u>	<u>(\$39,244,776)</u>	<u>(\$39,425,096)</u>	<u>(\$26,447,210)</u>	<u>(\$36,583,271)</u>	<u>(\$35,059,793)</u>	<u>(\$33,382,958)</u>
General Revenues and Other Changes in Net Assets										
Governmental Activities:										
Taxes										
Property taxes	\$41,220,281	\$42,348,687	\$43,680,112	\$43,141,153	\$41,740,361	\$49,182,314	\$44,867,713	\$41,606,745	\$30,477,703	\$29,108,216
Unrestricted grants and contributions	6,003,393	51,346	52,393	29,044	21,545	24,657	31,374	1,448,461	4,236,699	4,759,864
Investment earnings	1,362,564	3,206,795	3,305,967	1,342,489	6,740,703	5,007,679	2,514,383	2,440,814	3,622,427	4,896,600
Miscellaneous	701,587	780,973	368,669	379,989	524,250	261,156	307,525	316,890	258,117	413,552
Capital contributions							0	100,000	6,149,100	
Transfers	163,448	189,008	202,815	176,960	24,224	7,738	618,987	805,899	746,305	442,988
Special item: Contribution to West Michigan Enforcement Team for formation									(481,329)	
Total Governmental Activities	<u>\$49,451,273</u>	<u>\$46,576,809</u>	<u>\$47,609,956</u>	<u>\$45,069,635</u>	<u>\$49,051,083</u>	<u>\$54,483,544</u>	<u>\$48,339,982</u>	<u>\$46,718,809</u>	<u>\$45,009,022</u>	<u>\$39,621,220</u>
Business-Type Activities:										
Unrestricted grants				\$3,577						
Investment earnings	159,838	200,078	157,817	702,619	999,816	844,786	440,423	401,166	547,099	1,332,432
Miscellaneous	0	0	(1,434)							
Transfers	(150,000)	(150,000)	(150,000)	(150,000)			(630,202)	(800,000)	(575,000)	(550,000)
Total Business-Type Activities	<u>9,838</u>	<u>50,078</u>	<u>6,383</u>	<u>556,196</u>	<u>999,816</u>	<u>844,786</u>	<u>(189,779)</u>	<u>(398,834)</u>	<u>(27,901)</u>	<u>782,432</u>
Total Primary Government	<u>\$49,461,111</u>	<u>\$46,626,887</u>	<u>\$47,616,339</u>	<u>\$45,625,831</u>	<u>\$50,050,899</u>	<u>\$55,328,330</u>	<u>\$48,150,203</u>	<u>\$46,319,975</u>	<u>\$44,981,121</u>	<u>\$40,403,652</u>
Changes in Net Assets										
Governmental activities	\$6,479,499	\$259,384	(\$2,872,021)	\$1,548,176	\$10,635,942	\$16,010,034	\$22,587,192	\$11,087,267	\$10,837,104	\$6,956,326
Business-type activities	(248,319)	(455,504)	165,118	155,562	170,181	(106,800)	(884,199)	(1,350,563)	(915,776)	64,368
Total Primary Government	<u>\$6,231,180</u>	<u>(\$196,120)</u>	<u>(\$2,706,903)</u>	<u>\$1,703,738</u>	<u>\$10,806,123</u>	<u>\$15,903,234</u>	<u>\$21,702,993</u>	<u>\$9,736,704</u>	<u>\$9,921,328</u>	<u>\$7,020,694</u>

**COUNTY OF OTTAWA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS**

	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Fund										
Reserved			\$2,463,646	\$2,399,141	\$2,383,291	\$2,359,739	\$1,914,675	\$1,734,514	\$1,630,225	\$1,388,523
Unreserved			14,249,311	19,685,285	19,763,187	17,503,887	15,970,916	15,567,791	12,932,053	10,929,404
Non spendable	\$1,063,101	\$1,211,907								
Restricted	3,895,553	3,621,836								
Committed	24,208,298	21,236,492								
Assigned	2,892,842	2,124,534								
Unassigned	13,705,990	10,596,307								
Total General Fund	<u>\$ 45,765,784</u>	<u>\$ 38,791,076</u>	<u>\$ 16,712,957</u>	<u>\$ 22,084,426</u>	<u>\$ 22,146,478</u>	<u>\$ 19,863,626</u>	<u>\$ 17,885,591</u>	<u>\$ 17,302,305</u>	<u>\$ 14,562,278</u>	<u>\$ 12,317,927</u>
All Other Governmental Funds										
Reserved			\$9,311,357	\$17,787,698	\$22,544,510	\$24,704,233	\$19,584,065	\$7,559,074	\$580,576	\$564,962
Unreserved, reported in:										
Special revenue funds			27,151,539	30,712,913	36,148,248	34,129,511	33,089,612	39,980,174	43,869,777	49,118,501
Capital projects funds					4,766,982	253,715	2,374,153			
Permanent funds			581	484	266		331	209		
Debt service funds				10,488	10,801	10,381				
Non spendable	\$480,256	\$234,865								
Restricted	4,585,792	6,653,473								
Committed	1,500	1,000								
Assigned	2,986,441	4,230,262								
	<u>\$ 8,053,989</u>	<u>\$ 11,119,600</u>	<u>\$ 36,463,477</u>	<u>\$ 48,511,583</u>	<u>\$ 63,470,807</u>	<u>\$ 59,097,840</u>	<u>\$ 55,048,161</u>	<u>\$ 47,539,457</u>	<u>\$ 44,450,353</u>	<u>\$ 49,683,463</u>

Effective 2011, the County implemented GASB 54, "Fund Balance Reporting and Governmental Fund Type Definitions". Restated figures prior to 2010 are not available.

COUNTY OF OTTAWA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS

	2011	2010	2009	2008	2007
Revenues					
Taxes	\$41,220,280	\$42,348,687	\$43,680,112	\$43,141,153	\$41,740,361
Intergovernmental	73,502,034	64,864,135	60,128,208	56,434,209	56,197,074
Charges for services	9,416,373	9,182,235	8,512,541	9,964,645	9,767,081
Fines and forfeits	1,094,561	1,059,777	1,008,906	943,444	1,019,126
Investment earnings	565,297	686,816	598,424	3,470,029	4,362,275
Licenses and permits	923,264	682,162	652,886	639,978	624,236
Rental Income	5,776,717	5,888,783	6,372,474	6,272,068	6,442,950
Other revenues	3,059,623	1,872,377	1,514,342	1,665,938	1,764,038
Total Revenues	135,558,149	126,584,972	122,467,893	122,531,464	121,917,141
Expenditures					
Legislative	424,362	486,009	540,483	559,364	625,263
Judicial	14,520,814	14,069,261	14,357,862	14,485,029	13,576,215
General government	11,807,932	13,293,991	13,303,007	13,068,576	12,752,949
Public safety	28,472,398	28,961,133	28,255,423	27,511,087	25,809,803
Public works	1,131,288	1,267,255	1,137,666	807,457	863,260
Health and welfare	64,304,327	63,515,125	59,250,617	58,809,002	57,774,307
Community and economic development	619,453	579,516	634,793	633,980	600,570
Culture and recreation	2,517,148	2,234,518	2,123,869	1,774,863	1,498,687
Other governmental functions	176,388	225,829	149,627	272,874	147,251
Capital outlay	5,485,160	2,556,903	17,165,013	20,669,867	8,856,079
Debt service					
Interest and fiscal charges	1,034,730	1,115,198	1,207,113	1,302,601	1,059,013
Principal	2,110,000	2,035,000	2,335,000	2,235,000	1,830,000
Total Expenditures	132,604,000	130,339,738	140,460,473	142,129,700	125,393,397
Excess of Revenues					
Over (Under) Expenditures	2,954,149	(3,754,766)	(17,992,580)	(19,598,236)	(3,476,256)
Other Financing Sources (Uses)					
Transfers from other funds	9,016,885	15,888,171	26,901,059	28,937,698	18,396,869
Transfers to other funds	(8,153,437)	(15,435,158)	(26,398,244)	(24,360,738)	(18,343,645)
Proceeds from capital lease		35,995	70,190		
Issuance of land contract	91,500				
Issuance of bonds					10,000,000
Refunding bonds issued					
Premium on bonds issued					78,851
Payment to refunding bond escrow agent					
Total Other Financing Sources (Uses)	954,948	489,008	573,005	4,576,960	10,132,075
Special Item:					
Contribution to West Michigan Enforcement Team for formation					
Net Change in Fund Balances	\$3,909,097	(\$3,265,758)	(\$17,419,575)	(\$15,021,276)	\$6,655,819
Debt Service as a					
Percentage of Noncapital Expenditures (1)	2.47%	2.47%	2.87%	2.91%	2.48%

(1) Capital expenditures within the functional expenditure categories have been deducted.

**COUNTY OF OTTAWA
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN YEARS**

	2006	2005	2004	2003	2002
Revenues					
Taxes	\$49,182,314	\$44,867,713	\$41,606,745	\$30,477,703	\$29,108,216
Intergovernmental	50,708,309	56,055,124	47,634,209	45,591,195	46,857,944
Charges for services	9,646,695	9,795,022	10,135,135	10,797,855	9,335,988
Fines and forfeits	1,054,192	1,076,449	1,033,297	1,000,292	1,068,804
Investment earnings	3,184,509	1,561,657	1,413,570	1,826,467	4,442,975
Licenses and permits	674,810	745,950	704,422	661,333	545,031
Rental Income	5,998,857	5,442,363	5,253,344	5,244,366	5,504,855
Other revenues	1,832,591	2,189,691	989,481	1,013,754	1,153,830
Total Revenues	122,282,277	121,733,969	108,770,203	96,612,965	98,017,643
Expenditures					
Legislative	524,438	549,673	463,217	480,630	489,564
Judicial	12,723,585	12,124,762	11,754,724	11,717,496	12,709,838
General government	12,749,953	12,470,763	11,528,237	9,828,250	9,789,942
Public safety	24,539,124	23,646,691	21,889,931	20,811,049	21,798,498
Public works	668,915	550,295	682,435	677,432	746,928
Health and welfare	54,607,601	51,346,970	47,197,156	43,501,375	43,083,010
Community and economic development	605,318	555,363	843,051	555,858	
Culture and recreation	1,641,099	1,507,733	1,310,643	977,414	1,126,684
Other governmental functions	163,642	119,565	107,577	99,322	60,411
Capital outlay	5,140,660	17,313,458	8,915,367	12,504,071	1,658,659
Debt service					
Interest and fiscal charges	733,395	1,298,259	904,901	965,822	1,020,975
Principal	1,720,000	1,460,000	1,395,000	1,340,000	1,295,000
Total Expenditures	115,817,730	122,943,532	106,992,239	103,458,719	93,779,509
Excess of Revenues					
Over (Under) Expenditures	6,464,547	(1,209,563)	1,777,964	(6,845,754)	4,238,134
Other Financing Sources (Uses)					
Transfers from other funds	17,593,905	21,046,183	18,932,766	12,420,974	16,127,216
Transfers to other funds	(18,030,738)	(19,880,952)	(14,881,599)	(11,141,169)	(15,527,947)
Proceeds from capital lease					
Issuance of land contract					
Issuance of bonds		7,865,000			
Refunding bonds issued		10,005,000			
Premium on bonds issued		690,972			
Payment to refunding bond escrow agent		(10,424,650)			
Total Other Financing Sources (Uses)	(436,833)	9,301,553	4,051,167	1,279,805	599,269
Special Item:					
Contribution to West Michigan Enforcement Team for formation				(481,329)	
Net Change in Fund Balances	\$6,027,714	\$8,091,990	\$5,829,131	(\$6,047,278)	\$4,837,403
Debt Service as a Percentage of Noncapital Expenditures (1)	2.22%	2.61%	2.34%	2.54%	2.51%

(1) Capital expenditures within the functional expenditure categories have been deducted.

COUNTY OF OTTAWA
ASSESSED VALUE AND ESTIMATED VALUE OF TAXABLE PROPERTY
LAST TEN CALENDAR YEARS

Fiscal Year Ended Dec 31,	Residential Property (1)	Commercial Property (1)	Industrial Property (1)	Other Property (1)	Total Assessed Value (2)	Total Direct Tax Rate	Total Taxable Value (3)	Total Estimated Actual Value	Percentage of Assessed to Estimated Values
2002	\$5,753,888,867	\$1,219,397,186	\$1,019,559,776	\$563,791,514	\$8,556,637,343	4.2722	\$7,179,278,659	\$17,199,500,005	49.75%
2003	6,249,467,098	1,280,277,578	1,014,262,258	612,132,852	9,156,139,786	4.1672	7,564,368,026	18,402,627,432	49.75%
2004	6,716,873,710	1,322,251,677	1,042,548,460	653,989,617	9,735,663,464	4.1611	8,017,866,823	19,552,979,984	49.79%
2005	7,236,894,083	1,384,464,924	1,043,983,418	680,080,009	10,345,422,434	4.2593	8,503,786,076	20,805,877,296	49.72%
2006	7,856,224,166	1,443,751,850	1,043,810,103	684,435,873	11,028,221,992	4.2579	9,027,094,310	22,170,339,035	49.74%
2007	8,322,378,855	1,525,255,251	1,138,353,787	733,806,001	11,719,793,894	4.3572	9,585,665,481	23,594,493,916	49.67%
2008	8,454,588,788	1,592,147,608	1,183,541,453	767,449,246	11,997,727,095	4.3572	9,898,685,191	24,198,304,107	49.58%
2009	8,170,901,810	1,554,014,430	1,193,763,947	787,679,437	11,706,359,624	4.3572	10,018,437,711	23,614,026,941	49.57%
2010	7,618,003,419	1,493,136,163	1,105,242,878	774,492,392	10,990,874,852	4.3565	9,612,697,661	22,131,690,729	49.66%
2011	7,348,848,650	1,358,447,695	1,050,128,006	734,285,453	10,491,709,804	4.3565	9,405,987,828	21,107,443,588	49.71%

Source: Ottawa County Equalization Department

(1) Real and personal properties have been combined into the categories above.

(2) County assesses property at approximately 50% of the actual value.

(3) For taxes levied in 1995, and each year thereafter, the legislature shall provide for the taxable value of each parcel of property not to increase by more than the increase in the immediately preceding general price level (CPI), or 5%, whichever is less, until such time as ownership of the property is transferred. When ownership of the parcel is transferred, the parcel shall be assessed at the applicable proportion of the current true cash value.

County of Ottawa
Direct and Overlapping Property Tax Rates (per \$1,000 of Taxable Value)
Last Ten Calendar Years

	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
County Direct Rates										
Operating	3.5000	3.4000	3.4000	4.6666	4.6666	4.7666	3.6000	3.6000	3.6000	3.6000
Parks	0.3229	0.3208	0.3182	0.3174	0.3168	0.3165	0.3165	0.3165	0.3165	0.3165
E-911	0.4493	0.4464	0.4429	0.4419	0.4411	0.4407	0.4407	0.4407	0.4400	0.4400
Total Direct Rate (1)	4.2722	4.1672	4.1611	5.4259	5.4245	5.5238	4.3572	4.3572	4.3565	4.3565
City and Village Rates										
Coopersville	15.2700	15.1222	14.9036	14.9939	14.7991	14.9025	15.1987	14.4594	14.4928	14.5294
Ferrysburg	11.9899	11.9864	11.9788	11.9788	11.9788	11.5828	11.5027	10.3377	10.2377	10.1377
Grand Haven	12.7319	12.8663	13.2423	13.0859	13.0859	13.1853	14.3642	14.3609	14.6124	15.3612
Holland	15.6662	15.5895	15.5695	15.5396	15.4996	15.6497	15.9894	15.9904	16.3913	16.3350
Hudsonville	12.2369	12.2342	12.2322	12.2322	11.2226	11.2050	11.2623	11.2639	11.2848	11.2779
Zeeland	12.3852	11.3854	11.3854	11.3854	11.3854	11.3854	11.4854	11.2354	11.2354	11.2354
Spring Lake Village	12.1619	13.1619	13.1619	13.0619	11.9619	11.8619	11.8619	11.6619	11.6619	11.6619
Township Rates	1.03-8.11	1.0-8.02	1.21-8.02	1.21-8.08	1.35-8.12	1.35-8.12	1.35-7.97	1.35-7.97	1.45-6.75	1.45-6.75
School Rates										
Homestead	3.34 - 9.23	3.28 - 9.21	3.10 - 9.25	3.00 - 9.25	3.00 - 9.25	3.00 - 9.25	2.8 - 9.25	3.0 - 9.25	2.97 - 9.25	2.97 - 9.25
Non-Homestead	21.34 - 26.68	21.28 - 27.21	21.10 - 27.25	21.00 - 26.96	21.00 - 26.78	21.00 - 26.78	20.80 - 27.25	21.00 - 27.25	20.97 - 27.25	20.97 - 27.25

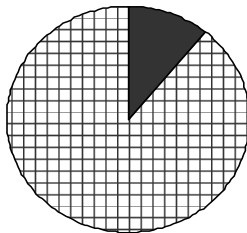
(1) In October of 2004, the State of Michigan suspended State Revenue Sharing payments to counties. To assist counties in preventing the loss of key services, the county property tax levy was gradually moved up from December to July over three years. Effective December 2004 through 2006 tax collection, one third of the levy was placed into a County managed Revenue Sharing Reserve Fund (RSRF), and the County withdrew an amount equal to what we would have received in 2004, plus an annual increase equal to CPI (Consumer Price Index).

**COUNTY OF OTTAWA
PRINCIPAL TAXPAYERS
CURRENT YEAR AND NINE YEARS AGO**

Taxpayer	Type of Business	2011			2002		
		Taxable Assessed Valuation (1)	Rank	Percentage of Total County Taxable Assessed Value	Taxable Assessed Valuation (1)	Rank	Percentage of Total County Taxable Assessed Value
Consumers Energy	Utility	\$680,863,877	1	7.24%	\$317,260,520	1	4.42%
Gentex Corporation	Automotive Components	114,105,786	2	1.21%			
Mead Johnson and Co.	Food Products	54,149,996	3	0.58%			
Herman Miller Inc.	Office Furniture	47,149,065	4	0.50%	82,119,681	2	1.14%
Leprino Foods Inc.	Cheese Production	35,031,285	5	0.37%			
Michigan Electric Transmission	Utility	19,466,682	6	0.21%			
Johnson Controls Interiors	Automotive Components	18,661,207	7	0.20%	39,015,861	5	0.54%
Bil Mar Foods Inc./Sara Lee	Food Products	18,417,829	8	0.20%	30,547,217	8	0.43%
Request Foods	Food Products	17,021,000	9	0.18%			
Macatawa Bank	Bank	15,880,430	10	0.17%			
Parke-Davis Co.	Pharmaceutical				57,355,518	3	0.80%
Delphi Automotive	Automotive Components				37,347,054	6	0.52%
Meijer	Retail Store				23,325,021	9	0.32%
Donnelly Corp.	Automotive Components				42,943,541	4	0.60%
Shape Corp.	Metal Extrusion				32,062,390	7	0.45%
Semco	Gas Pipeline				21,205,351	10	0.30%
		<u>\$1,020,747,157</u>		<u>10.86%</u>	<u>\$683,182,154</u>		<u>9.52%</u>

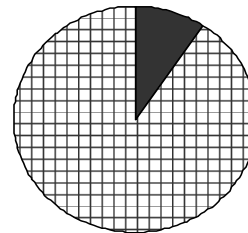
Source: Ottawa County Equalization Department. The 2011 and 2002 total Taxable Values were \$9,405,987,828 and \$7,179,278,659.

**Concentration of Taxpayers
in Ottawa County - 2011**



■ Top Ten Taxpayers ▣ All Other Taxpayers

**Concentration of Taxpayers
in Ottawa County - 2002**



■ Top Ten Taxpayers ▣ All Other Taxpayers

**County of Ottawa
Property Tax Levies and Collections
Last Ten Calendar Years**

Fiscal Year Ended Dec 31,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2002	\$28,526,677	\$27,050,217	94.82%	\$1,306,377	\$28,356,594	99.40%
2003	29,917,491	28,520,096	95.33%	1,221,451	29,741,547	99.41%
2004	31,476,092	30,124,717	95.71%	1,186,588	31,311,305	99.48%
2005	35,555,328	34,244,434	96.31%	1,308,774	35,553,208	99.99%
2005/2006 (1)	36,588,240	35,249,126	96.34%	1,339,114	36,588,240	100.00%
2006	38,982,510	37,412,013	95.97%	1,431,298	38,843,311	99.64%
2007	41,867,866	40,269,739	96.18%	1,519,725	41,789,464	99.81%
2008	43,144,926	41,437,107	96.04%	1,611,711	43,048,818	99.78%
2009	43,598,505	42,093,132	96.55%	1,323,082	43,416,214	99.58%
2010	41,800,971	40,617,242	97.17%	605,193	41,222,435	98.62%
2011	40,967,095	39,933,281	97.48%	n/a	n/a	n/a

(1) Tax levy date is December 1 of each year until calendar year 2005, at which time a shift in the tax levy from December 1 to July 1 over a three-year period began in accordance with State of Michigan legislation. In 2005, 1/3 of the total levy was for 2005 operations, 1/3 was for 2006 operations and 1/3 of the total levy was for the Revenue Sharing Reserve Fund. In 2006, 2/3 of the total levy was for 2006 operations and 1/3 was for the Revenue Sharing Reserve Fund. All of the amount levied in 2007 was for 2007 operations.

**COUNTY OF OTTAWA
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS**

Fiscal Year	General Obligation Bonds	Parks & Recreation Land Contract	Capital Leases	Total (1)	Percent of Personal Income	Personal Income (2)	(rounded)	Population (2)	Direct Per Capita Debt	Assessed Value (3)	Bonds Percent of Assessed Value
							Per Capita Personal Income (2)				
2002	\$19,530,000	\$336,242	n/a	\$19,866,242	0.29%	\$6,816,596	\$27,672	246,332	80.65	\$8,556,637,343	0.23%
2003	18,190,000	284,781	n/a	18,474,781	0.26%	7,089,238	28,445	249,228	74.13	9,156,139,786	0.20%
2004	16,795,000	228,737	n/a	17,023,737	0.23%	7,457,194	29,554	252,323	67.47	9,735,663,464	0.17%
2005	23,230,000	167,703	n/a	23,397,703	0.30%	7,784,704	30,611	254,312	92.00	10,345,422,434	0.22%
2006	21,510,000	101,232	n/a	21,611,232	0.26%	8,220,749	32,006	256,851	84.14	11,028,221,992	0.20%
2007	29,680,000	28,840	\$106,239	29,815,079	0.36%	8,377,588	32,370	258,808	115.20	11,719,793,894	0.25%
2008	27,445,000	n/a	70,826	27,515,826	0.32%	8,568,552	32,843	260,891	105.47	11,997,727,095	0.23%
2009	25,110,000	n/a	79,204	25,189,204	0.30%	8,470,102	32,334	261,957	96.16	11,706,359,624	0.21%
2010	23,075,000	n/a	47,391	23,122,391	0.26%	8,732,000	33,101	263,801	87.65	10,990,874,852	0.21%
2011	20,965,000	91,500	11,999	21,068,499	n/a	n/a	n/a	266,300	79.12	10,491,709,804	0.20%

- (1) Does not include the landfill reclamation and compensated absences.
Does not include Component Units, certain debt issued by Component Units is guaranteed by the County.
- (2) Bureau of Economic Analysis, U.S. Department of Commerce - Personal Income (Thousands of Dollars) adjusted annually.
- (3) County assesses property at approximately 50% of the actual value.

COUNTY OF OTTAWA

COMPUTATION OF DIRECT AND OVERLAPPING DEBT

December 31, 2011

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable To County of Ottawa</u>	<u>Amount Applicable To County of Ottawa</u>
Direct:			
County at large	\$20,965,000	100.0%	\$20,965,000
Land Contract	\$91,500	100.0%	\$91,500
Capital Leases	<u>\$11,999</u>	100.0%	<u>\$11,999</u>
 Total Direct	 <u>\$21,068,499</u>		 <u>\$21,068,499</u>
 Overlapping:			
Townships Debt Guaranteed by County (1)	\$108,392,526	100.0%	\$108,392,526
School districts	\$947,915,140	80.0%	\$758,215,195
Cities and villages (1)	\$86,044,846	87.2%	\$75,063,686
Grand Rapids Community College	\$48,885,000	1.4%	\$669,725
Library	\$10,090,000	100.0%	\$10,090,000
Holland Area Swimming Pool	<u>\$5,430,000</u>	66.5%	<u>\$3,610,950</u>
 Total Overlapping	 <u>\$1,206,757,512</u>		 <u>\$956,042,082</u>
 Grand Total	 <u><u>\$1,227,826,011</u></u>		 <u><u>\$977,110,581</u></u>

(1) Includes county-issued bonds paid by local municipalities

COUNTY OF OTTAWA

RATIO OF NET GENERAL OBLIGATION DEBT OUTSTANDING AND LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Assessed Value of Property	\$ 10,491,709,804	\$ 10,990,874,852	\$ 11,706,359,624	\$ 11,997,727,095	\$ 11,719,793,894	\$ 11,028,221,992	\$ 10,345,422,434	\$ 9,735,663,464	\$ 9,156,139,786	\$ 8,556,637,343
Debt Limit 10% of Assessed Value	1,049,170,980	1,099,087,485	1,170,635,962	1,199,772,710	1,171,979,389	1,102,822,199	1,034,542,243	973,566,346	915,613,979	855,663,734
Amount of Debt Applicable to Limit General Obligation Bond Debt (1)	142,323,501	144,734,501	132,700,501	122,843,501	131,383,236	89,765,533	96,122,533	92,044,536	94,911,536	103,277,895
Other Debt	103,499	-	-	-	28,840	101,232	167,703	228,737	284,781	336,242
Less: Resources Restricted to Paying Principal	(636,892)	(684,327)	(225,925)	(147,515)	(167,828)	(1,448,703)	(1,433,484)	(1,303,300)	(2,104,346)	(1,453,457)
Total Net debt applicable to Limit	141,790,108	144,050,174	132,474,576	122,695,986	131,244,248	88,418,062	94,856,752	90,969,973	93,091,971	102,160,680
Legal Debt Margin	\$ 907,380,872	\$ 955,037,311	\$ 1,038,161,386	\$ 1,077,076,724	\$ 1,040,735,141	\$ 1,014,404,137	\$ 939,685,491	\$ 882,596,373	\$ 822,522,008	\$ 753,503,054
Total Net Debt applicable to the Limit as a percentage of Debt Limit	13.51%	13.11%	11.32%	10.23%	11.20%	8.02%	9.17%	9.34%	10.17%	11.94%
Ratio of Net General Obligation Debt to Assessed Value of Property	1.351%	1.311%	1.132%	1.023%	1.120%	0.802%	0.917%	0.934%	1.017%	1.194%
Debt Per Capita of Total Net General Obligation Debt	\$532.45	\$546.06	\$505.71	\$470.30	\$507.11	\$344.24	\$372.99	\$360.53	\$373.52	\$414.73

(1) The County guarantees the Bonded Debt of Public Utilities as well as the Munn Drain which is included in 2010, they do not guarantee the Bonded Debt of the Nunica Drain bond of the Drain Commissioner. Consequently, these amounts are not included in the above total for General Obligation Bonded Debt.

Note: Under State of Michigan law, the County's outstanding debt should not exceed 10% of state equalized value less amounts available for repaying the applicable bonds.

**County Of Ottawa
Demographic and Economic Statistics
Last Ten Calendar Years**

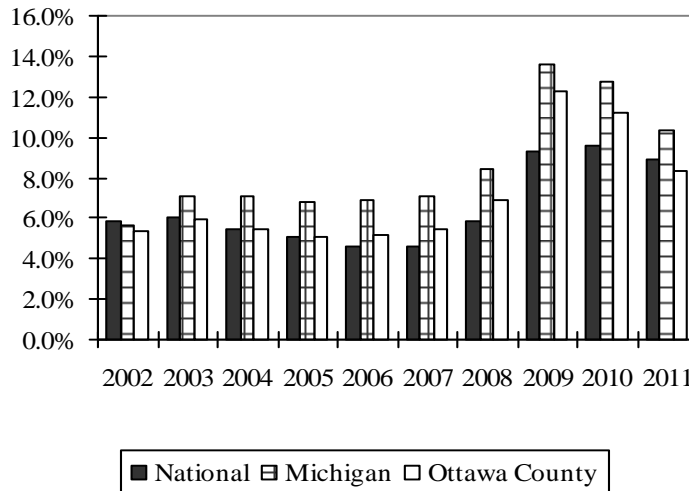
Fiscal Year	Population (1)	Personal Income (thousands of dollars) (1)	Per Capita Income (1)	Median Age (2)	School Enrollment (3)	Unemployment Rate (4)
2002	246,332	\$6,816,596	\$27,672	32.6	55,293	5.4%
2003	249,228	7,089,238	28,445	32.9	55,060	5.9%
2004	252,323	7,457,194	29,554	33.1	55,696	5.5%
2005	254,312	7,784,704	30,611	33.5	55,575	5.1%
2006	256,851	8,220,749	32,006	33.8	55,412	5.3%
2007	258,808	8,377,588	32,370	34.1	55,032	5.6%
2008	260,891	8,568,552	32,843	34.2	54,662	6.9%
2009	261,957	8,470,102	32,334	34.6	55,068	12.1%
2010	263,801	8,732,000	33,101	34.5	55,233	11.2%
2011	266,300	n/a	n/a	n/a	n/a	8.3%

n/a: Information is unavailable.

Sources:

- (1) U.S. Department of Commerce, Bureau of Economic Analysis, updated with most recent census figures
- (2) U.S. Census Bureau, updated with most recent census figures
- (3) Audited Membership Count, Ottawa Area Intermediate School District
- (4) U.S. Department of Labor, Bureau of Labor Statistics, updated with most recent census figures

**National, State and County
Unemployment Rates**



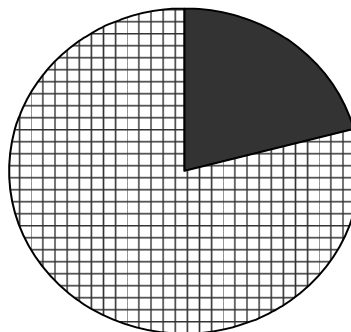
**COUNTY OF OTTAWA
PRINCIPAL EMPLOYERS
CURRENT YEAR AND NINE YEARS AGO**

Employer	Type of Business	2011			2002		
		Employees (1)	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Herman Miller	Office Furniture	3,530	1	3.2%	4,607	2	4.1%
Johnson Controls (2)	Automotive Interior Parts	3,350	2	3.1%	5,230	1	4.6%
Gentex Corporation	Automotive Mirrors	3,199	3	2.9%	1,871	6	1.7%
Grand Valley State University (3)	Higher Education	3,196	4	2.9%	1,887	4	1.7%
Holland Hospital	Health Care	1,983	5	1.8%	1,523	8	1.4%
Haworth (2)	Office Furniture	1,955	6	1.8%	1,886	5	1.7%
Shape Corporation	Metal Roll Forming	1,442	7	1.3%	1,038	10	0.9%
Magna Mirrors (2)	Automotive Windows	1,349	8	1.2%	2,147	3	1.9%
Jenison Public Schools	Education	1,319	9	1.2%			0.0%
Meijer	Retailer	1,316	10	1.2%	1,688	7	1.5%
County of Ottawa	Government				1,134	9	1.0%
		<u>22,639</u>		<u>20.7%</u>	<u>23,011</u>		<u>20.3%</u>

Source: Ottawa County Economic Development Office, Inc. and State of Michigan Total employment in 2011 was 109,400 and in 2002 was 113,100.

- (1) Excludes temporary employment agencies
- (2) Facilities located within Ottawa County and/or the City of Holland portion of Allegan County
- (3) Non-student employees; also includes Grand Rapids & Muskegon

Concentration of Employers in Ottawa County



■ Top Ten Employers ▨ All Other Employers

**COUNTY OF OTTAWA
FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Legislative	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	11.000	13.000
Judicial	128.185	125.025	132.075	126.775	125.775	127.900	127.175	129.727	142.975	149.975
General Government	164.482	166.075	180.500	179.650	180.150	181.150	181.750	175.350	172.350	166.975
Public Safety	219.870	219.893	222.200	218.950	217.200	211.200	210.490	204.800	205.100	182.100
Public Works	3.720	4.420	4.720	4.720	4.720	4.600	4.600	2.600	2.590	2.090
Health and welfare	350.175	342.755	366.954	375.455	382.455	393.160	397.800	376.100	361.860	362.620
Community and economic development	5.850	5.950	6.950	6.950	6.950	6.950	6.950	6.950	7.950	7.950
Culture and recreation	16.000	15.000	15.000	13.000	13.000	12.000	12.000	10.000	9.540	9.540
Total	899.282	890.118	939.399	936.500	941.250	947.960	951.765	916.527	913.365	894.250

Source: Ottawa County Payroll

Full-time-equivalent employment is calculated by dividing total labor hours by 2,080.

**COUNTY OF OTTAWA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Judicial										
Circuit Court										
Total Civil Cases	1,259	1,328	1,465	1,340	1,263	1,237	1,202	2,105	1,713	1,614
Total Criminal Cases	918	1,048	1,090	1,127	1,218	1,169	1,055	1,359	1,136	1,104
District Court										
Felony Cases	1,378	1,420	1,419	1,542	1,584	1,477	1,347	1,385	1,392	1,449
Misdemeanor Cases	8,630	9,314	9,646	10,301	10,606	10,317	9,714	8,889	10,695	11,634
General Civil Cases	5,672	6,292	6,367	7,067	6,532	4,918	4,341	4,625	4,142	3,544
Probate Court										
Open Cases	7,817	7,419	6,940	6,487	6,031	5,838	4,894	3,328	3,587	1,899
Juvenile Court										
Total Offenses	3,120	3,024	3,387	2,494	3,019	2,439	2,737	2,760	3,086	3,115
Public Safety										
Jail:										
Subjects Admitted	7,136	7,622	7,864	8,079	8,473	9,002	8,533	9,095	9,287	9,551
Average daily population	327.8	330.7	352.0	366.6	395.0	368.0	328.9	356.6	341.0	335.8
Police:										
Calls for Service	65,596	64,773	67,754	72,665	76,171	73,523	71,737	71,459	70,293	67,179
Criminal Arrests	6,989	7,748	8,616	9,177	9,755	10,122	9,890	9,412	9,615	11,075
Traffic Violations	21,423	21,321	24,886	24,170	26,283	28,011	25,937	20,272	20,657	22,557
Health and welfare										
Public Health										
# of Fixed Food Service Inspections	1,047	1,065	1,022	1,124	1,123	1,122	1,032	1,150	1,132	1,007
% of new entrants enrolled in school immunized	99%	99%	99%	99%	98%	n/a	n/a	n/a	n/a	n/a
Maternal/Infant Health Services										
# of Visits	3,216	3,146	3,645	4,155	4,720	4,847	4,997	4,258	7,529	10,300
# of Dental Services with Miles of Smiles and Sealant Program	9,630	8,981	8,498	8,940	7,748	8,245	7,344	6,917	8,447	9,083
Mental Health										
# of Persons Served	3,276	3,205	3,203	3,064	3,076	2,964	3,041	2,955	3,088	3,008
Culture and recreation										
Parks:										
# of Operating Days	101	98	101	99	100	101	101	97	100	95
Daily Permits	33,267	38,576	30,670	31,524	30,450	30,663	30,933	23,068	28,454	32,925
Annual Permits	5,845	6,420	5,431	5,115	5,925	5,638	5,850	4,218	4,857	5,470

**COUNTY OF OTTAWA
OPERATING INDICATORS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
Register of Deeds:										
# of Deeds Recorded	9,559	9,633	8,933	9,428	10,173	10,156	11,625	12,452	13,549	12,145
County Clerk:										
# of Certified Copies (Births, Deaths, etc.)	17,757	19,382	19,016	21,096	21,182	19,294	19,097	18,773	21,178	22,913
County Treasurer:										
# of Receipts Written	19,581	16,729	18,357	14,239	15,172	15,477	15,271	17,950	24,199	23,892
Real Properties Returned Delinquent	5,891	6,800	7,493	7,179	7,043	6,349	6,814	6,453	6,887	7,672
Fiscal Services:										
# of A/P Checks/ACH Processed	27,529	24,330	24,399	25,278	25,678	26,517	26,891	25,471	25,633	26,188
# of Invoices Issued	10,526	11,087	10,839	15,200	11,929	11,002	10,388	8,823	8,015	7,701
Facilities Maintenance:										
# of Work Orders Processed	40,540	39,223	45,054	44,211	41,775	38,016	35,569	32,547	30,206	26,881

Source: Ottawa County Departments

**COUNTY OF OTTAWA
CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM
LAST TEN FISCAL YEARS**

Function/Program	Fiscal Year									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
Public Safety:										
Vehicular Patrol Units	133	133	136	137	134	133	130	131	130	128
Sheriff's Substations	8	8	8	8	8	8	7	7	7	7
Health and welfare										
Number of Clinics	3	3	3	4	4	4	4	4	4	4
Culture and recreation										
Total Park Acres ¹	3,542	3,542	3,429	3,560	3,360	3,351	3,032	2,369	2,073	781
General Government										
Total Square Footage of Buildings	642,020	647,104	647,104	728,033	582,161	582,161	538,612	542,173	542,173	542,173
Number of IT Servers	62	57	49	33	28	28	24	14	11	11

Source: Ottawa County Departments

¹ Does not include Park Open Space

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: 2011 Cost Allocation Plan

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the 2011 Cost Allocation Plan for implementation in the 2013 budget.

SUMMARY OF REQUEST:

A cost allocation plan is prepared each year and is used as a basis for the recovery of administrative costs from benefiting departments.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: 2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:



Ottawa County, Michigan
COST ALLOCATION PLAN
FOR THE PERIOD ENDING DECEMBER 31, 2011

MGT of America

Michigan Office

2343 Delta Road
Bay City, Michigan 48708

888-746-4648

www.mgtofamerica.com



Table of Contents

Section 1	Introduction
Section 2	Certification
Section 3	Reading a Cost Allocation Plan
Section 4	OMB Circular A-87 Cost Allocation Plan
Section 5	Internal Services Reconciliation

Section 1 Introduction

Introduction

The enclosed Central Services Cost Allocation Plan identifies the costs of indirect services provided by central service departments of Ottawa County, Michigan (County) based on actual expenditures for fiscal year 2011. MGT of America, Inc. prepared these documents at the request of the County.

This Cost Allocation Plan is used by the County to claim indirect costs as charges against grants and contracts (awards). This Cost Allocation Plan is submitted for use by the Michigan Department of Human Services and other State and Federal grantors.

This document is prepared in compliance with OMB Circular A-87. County personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2 Certification



COUNTY-WIDE COST ALLOCATION PLAN CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost plan submitted herewith and to the best of my knowledge and belief:

- (1) All costs included in this plan are for the fiscal year ending December 31, 2011 and are to establish billing or final indirect costs for the fiscal year beginning January 1, 2013, and are allowable in accordance with the requirement of the Federal award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated.
- (2) All costs included in this plan are properly allocated to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been accounted for consistently and the Federal Government will be notified of any accounting changes that would affect the costs identified.
- (3) Due to the uncertainty of the WIA Grant funds budget's from year to year roll forwards were not calculated for the funds. Indirect costs are charged to the Grant funds at a reduced rate to allow more funds to be spent on Grant Projects.

I declare that the foregoing is true and correct.

Ottawa County, Michigan

Signature:

Name of Official:

Title:

Date:

Robert Spaman
ROBERT SPAMAN
FISCAL SERVICES DIR
6/7/12

Section 3 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The OMB Circular A-87 Central Services Cost Allocation Plan is a document that distributes, or allocates, County indirect costs. Indirect costs are those costs incurred by County departments that benefit other County departments. Examples of County indirect costs are administration, accounting and information technology.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate division and department indirect costs for FY2011.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- ♦ Identify the County departments that provide support to other County departments. These departments are referred to as central service or allocating departments.
- ♦ Identify the County departments that receive support from other County departments. These departments are referred to as grantee or receiving departments.
- ♦ Accumulate the allowable actual expenditures of the County departments that provide support to other County departments.
- ♦ Distribute, or allocate, the allowable expenditures of the County departments that provide support to other County departments based on available, meaningful,

measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central

service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from every County allocating department to every County receiving department. Allocating departments are listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or

distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). The support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 4 OMB Circular A-87 Cost Allocation Plan

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SUMMARY SCHEDULE

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1 Building Depreciation Charge	\$0	\$0	\$399,427	\$295,358	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	15,916	149	21,291	77,225	149	149	149	8,749	8,477	149
3 1010-2100 Corporate Counsel	2,236	0	2,998	10,931	0	0	0	1,220	1,617	0
4 1010-2230 Administrator	5,228	0	7,011	25,560	0	0	0	2,852	2,762	0
5 1010-2260 Human Resources	6,888	0	9,026	33,141	0	0	0	3,616	3,607	0
6 1010-2530 County Treasurer	828	133	7,994	125,813	586	65	45	5,511	4,125	76
7 1010-2651 B&G-Hud. Human Services	0	0	0	67,286	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	252,317	103,257	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	117,818	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	4,189	3,544	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	16,909	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	48,005	282	700,064	856,389	735	214	194	26,137	24,132	225
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	373,288	793,969	0	0	0	24,543	21,909	0
CARRY-FORWARD	0	0	326,776	62,420	0	0	0	1,594	2,223	0
PROPOSED COSTS	48,005	282	1,026,840	918,809	735	214	194	27,731	26,355	225

SUMMARY SCHEDULE

Department	1010-1520 Adult Probation	1010-1660 Family Counseling	1010-1670 Jury Board	1010-1910 Elections	1010-1920 Canvassing Board	1010-2150 County Clerk	1010-2250 Equalization	1010-2251 Grand Haven Assessing	1010-2290 Prosecuting Attorney	1010-2360 Register of Deeds
1 Building Depreciation Charge	\$44,942	\$0	\$0	\$0	\$0	\$93,621	\$16,697	\$0	\$130,622	\$32,053
2 1010-2010 Fiscal Services	149	149	149	1,583	149	33,115	18,066	149	37,559	13,049
3 1010-2100 Corporate Counsel	0	0	0	203	0	4,675	2,541	0	5,633	1,830
4 1010-2230 Administrator	0	0	0	475	0	10,932	5,941	0	12,406	4,278
5 1010-2260 Human Resources	0	0	0	592	0	14,620	7,632	270	15,810	5,718
6 1010-2530 County Treasurer	422	1,292	30	703	6	46,825	1,077	302	4,160	135,434
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	28,390	0	0	0	0	46,113	0	0	47,453	9,249
11 1010-2655 B&G-12251 James	0	0	0	0	0	2,534	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	35,162	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	31,946	25,866	0	24,999	26,973
19 1010-2668 B&G-FIA	34,655	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	1,537	0	35,355	19,215	0	0	13,835
TOTAL CURRENT ALLOCATIONS	108,558	1,441	179	5,093	155	319,736	97,035	721	313,804	242,419
LESS: FIXED COSTS (& ADJUSTMENTS)	64,546	4,201	0	0	0	0	0	0	218,584	0
CARRY-FORWARD	44,012	(2,760)	0	0	0	0	0	0	95,220	0
PROPOSED COSTS	152,570	(1,319)	179	5,093	155	319,736	97,035	721	409,024	242,419

SUMMARY SCHEDULE

Department	1010-2450 Survey & Remonument	1010-2470 Plat Board	1010-2570 MSU Extension	1010-2590 Geographic Info Sys	1010-2610 Bldg Authority	1010-2750 Drain Commission	1010-2800 Ottawa Soil/Water	1010-3020 Sheriff	1010-3100 WEMET Operations	1010-3113 C.O.P.S. Holland/W
1 Building Depreciation Charge	\$0	\$0	\$24,024	\$5,935	\$0	\$13,375	\$0	\$121,402	\$0	\$0
2 1010-2010 Fiscal Services	364	149	4,449	7,316	149	10,182	149	101,842	8,749	1,583
3 1010-2100 Corporate Counsel	30	0	610	1,016	0	1,423	0	15,077	1,220	203
4 1010-2230 Administrator	71	0	1,426	2,377	0	3,327	0	33,724	2,852	475
5 1010-2260 Human Resources	89	0	1,818	3,335	0	4,270	1,411	42,516	3,553	696
6 1010-2530 County Treasurer	697	135	1,035	1,270	10	1,057	10	15,137	640	605
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	15,664	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	37,217	9,195	0	20,719	0	188,068	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	231	0	4,612	7,686	0	10,760	0	0	9,223	0
TOTAL CURRENT ALLOCATIONS	1,482	284	75,191	38,130	159	65,113	1,570	533,430	26,237	3,562
LESS: FIXED COSTS (& ADJUSTMENTS)	5,492	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	(4,010)	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	(2,528)	284	75,191	38,130	159	65,113	1,570	533,430	26,237	3,562

SUMMARY SCHEDULE

Department	1010-3119 City of Coopersville	1010-3120 City of Hudsonville	1010-3160 Sheriff SCAT	1010-3170 Blendon/Holl/ Robsn/Zeeld	1010-3200 Sheriff Training	1010-3250 Central Dispatch	1010-3310 Marine Safety	1010-3510 Jail	1010-3540 Lakeshore Police	1010-4260 Emergency Services
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$31,031	\$0	\$25,950
2 1010-2010 Fiscal Services	7,316	8,749	149	1,583	149	149	1,224	109,081	149	3,159
3 1010-2100 Corporate Counsel	1,016	1,220	0	203	0	0	152	15,449	0	536
4 1010-2230 Administrator	2,377	2,852	0	475	0	0	356	36,124	0	998
5 1010-2260 Human Resources	3,086	3,553	0	592	0	0	465	46,799	0	1,352
6 1010-2530 County Treasurer	686	654	1	466	85	1,200	951	4,333	18	1,053
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	16,461	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	4,442	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	1,017
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	69,546	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	40,199
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	14,481	17,028	150	3,319	234	1,349	3,148	333,266	167	74,264
LESS: FIXED COSTS (& ADJUSTMENTS)	10,358	0	0	0	0	0	5,914	0	0	42,922
CARRY-FORWARD	4,123	0	0	0	0	0	(2,766)	0	0	31,342
PROPOSED COSTS	18,604	17,028	150	3,319	234	1,349	382	333,266	167	105,606

SUMMARY SCHEDULE

Department	1010-4261 HLS Equip Grt	1010-4262 Solution Area Planner	1010-4263 Haz-Mat Response	1010-4265 Homeland Security	1010-4300 Animal Control	1010-4450 Drain Assessments	1010-6039 Jail Health Services	1010-6300 Substance Abuse	1010-6480 Medical Examiners	1010-6810 Veteran Burial
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	149	149	723	1,110	4,449	149	149	149	436	149
3 1010-2100 Corporate Counsel	0	0	81	136	610	0	0	0	41	0
4 1010-2230 Administrator	0	0	190	318	1,426	0	0	0	95	0
5 1010-2260 Human Resources	0	21	295	397	1,839	0	0	0	123	0
6 1010-2530 County Treasurer	4	274	725	377	711	36	307	231	1,832	401
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	1,030	0	0	0	0	307	0
TOTAL CURRENT ALLOCATIONS	153	444	2,014	3,368	9,035	185	456	380	2,834	550
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	153	444	2,014	3,368	9,035	185	456	380	2,834	550

SUMMARY SCHEDULE

Department	1010-6890 Dept of Veteran's	1010-7210 Planning & Transportati	1010-7211 Planning/Per formance	1010-7212 Road Salt Management	1010-8900 Contingency	1010-9010 Equip Rental	1010-9300 Transfers in Control	1010-9650 Oper Trans Out - Internal	1500 Cemetery Trust	2010 Road Commission
1 Building Depreciation Charge	\$0	\$0	\$15,742	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	149	149	8,534	149	149	149	149	149	0	0
3 1010-2100 Corporate Counsel	0	0	3,153	0	0	0	0	0	0	0
4 1010-2230 Administrator	0	0	2,781	0	0	0	0	0	0	0
5 1010-2260 Human Resources	0	0	3,776	0	0	0	0	0	0	0
6 1010-2530 County Treasurer	218	5	1,245	3	6	5	6	137	36	856
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	318	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	24,387	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	8,992	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	685	154	68,610	152	155	154	155	286	36	856
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	685	154	68,610	152	155	154	155	286	36	856

SUMMARY SCHEDULE

Department	2081 Parks & Recreation	2160 FOC	2170 Judicial Grants	2210 Health Fund	2220 Mental Health Fund	2271 Solid Waste Clean Up	2272-5250 Landfill Tipping	2320 Transportatio n Sys	2340 Farmland Preservation	2420-7210 Planning Comm
1 Building Depreciation Charge	\$17,022	\$103,937	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	22,933	51,778	6,450	120,584	218,532	0	5,332	0	0	0
3 1010-2100 Corporate Counsel	3,689	7,453	915	21,029	55,437	0	756	0	0	0
4 1010-2230 Administrator	7,605	17,171	2,139	39,988	81,422	0	1,768	0	0	0
5 1010-2260 Human Resources	12,553	22,060	2,879	52,744	107,470	0	2,415	0	0	0
6 1010-2530 County Treasurer	9,987	5,714	3,037	32,897	53,216	166	2,666	145	6	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	2,039	722	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	8,242	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	3,995	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	65,657	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	7,757	0	0	247	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	3,497	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	9,850	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	26,370	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	100,159	273,770	15,420	280,535	538,886	166	13,184	145	6	0
LESS: FIXED COSTS (& ADJUSTMENTS)	0	207,408	0	251,921	434,662	0	21,826	0	0	0
CARRY-FORWARD	0	66,362	0	28,614	104,224	0	(8,642)	0	0	0
PROPOSED COSTS	100,159	340,132	15,420	309,149	643,110	166	4,542	145	6	0

SUMMARY SCHEDULE

Department	2430 Brownfield Redevelopm	2444 Infrastructure Fund	2450 Public Improv Fund	2550 Homestead Property Tax	2560 ROD Automation Fund	2570 Stabilization	2601-2320 PA Victims Grt	2602 WEMET	2609 Sheriff Grt Prgm	2610 Community Policing/Sheri
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,718	\$0	\$0
2 1010-2010 Fiscal Services	0	0	0	0	0	0	4,300	0	0	61,632
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	610	0	0	8,741
4 1010-2230 Administrator	0	0	0	0	0	0	1,426	0	0	20,439
5 1010-2260 Human Resources	0	0	0	0	7	0	1,818	0	0	26,361
6 1010-2530 County Treasurer	41	162	524	0	56,856	0	1,081	2,301	1,406	13,759
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	2,855	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	41	162	524	0	56,863	0	9,235	29,874	1,406	130,932
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	41	162	524	0	56,863	0	9,235	29,874	1,406	130,932

SUMMARY SCHEDULE

Department	2640 Sheriff - Traffic & Safety	2661 Sheriff Road Patrol	2690 Law Library	2740 WIA Admin Cost Pool	2741 WIA Youth	2742 WIA Adult	2473 WIA 6/30 Grt Prgm	2744 WIA 12/31 Grt Prgm	2474 WIA WorkFirst Youth	2748 WIA 9/30 Grt Prgm
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	4,300	0	7,737	2,060	1,340	4,382	251	0	5,788
3 1010-2100 Corporate Counsel	0	610	0	1,097	1,492	1,172	4,548	36	0	3,111
4 1010-2230 Administrator	0	1,426	0	2,566	683	444	1,453	83	0	1,919
5 1010-2260 Human Resources	0	1,839	0	3,233	852	560	1,841	106	0	2,463
6 1010-2530 County Treasurer	7	1,241	29	2,183	4,470	2,785	6,506	1,168	0	9,015
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	492	0	0	24	1	0	133
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	7	9,416	29	17,308	9,557	6,301	18,754	1,645	0	22,429
LESS: FIXED COSTS (& ADJUSTMENTS)	0	11,287	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	(1,871)	0	0	0	0	0	0	0	0
PROPOSED COSTS	7	7,545	29	17,308	9,557	6,301	18,754	1,645	0	22,429

SUMMARY SCHEDULE

Department	2749 WIA 3/31 Grt Prgrm	2750-3114 Grt Prgrm Comm	2800 Emergency Feeding	2810 Fed Emer Mgmt Agency	2850 Community Corrections	2855 Revenue Sharing Res	2870 Comm Action Agency	2890 Weatherizati on	2901 Dept of Human Services	2920-6620 Juvenile Detention
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$72,338	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	1,433	679	0	10,356	0	7,939	10,715	0	45,436
3 1010-2100 Corporate Counsel	0	203	96	0	1,796	0	4,616	1,847	0	6,771
4 1010-2230 Administrator	0	475	225	0	3,434	0	2,633	3,553	0	15,068
5 1010-2260 Human Resources	0	592	294	0	5,377	0	3,366	4,453	0	20,666
6 1010-2530 County Treasurer	162	1,152	1,748	99	6,213	18	5,387	7,939	1,143	4,941
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	15,987	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	22,665	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	21	0	0	0	160	283	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	32,565	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	15,941
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	10,690	3,031
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	162	3,855	3,063	99	170,731	18	24,101	28,790	11,833	111,854
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	3,822	0	107,283	0	0	0	0	80,579
CARRY-FORWARD	0	0	(759)	0	63,448	0	0	0	0	31,275
PROPOSED COSTS	162	3,855	2,304	99	234,179	18	24,101	28,790	11,833	143,129

SUMMARY SCHEDULE

Department	2920-6621 Placement Costs	2920-6622 Juvenile Intensive	2920-6623 Juvenile Treatment	2920-6624 Juvenile Comm.	2920-6625 Consolidatio n Grant	2921 Child Care - Social Serv	2940 Veterans Trust	2941 Veterans Trust 9/30	2970 DB/DC Conversion	2980 Compensatio n Absences
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	4,730	16,956	27,498	0	0	0	0	0	0
3 1010-2100 Corporate Counsel	0	671	3,932	3,900	0	0	0	0	0	0
4 1010-2230 Administrator	0	1,569	5,623	9,119	0	0	0	0	0	0
5 1010-2260 Human Resources	0	2,023	7,131	11,605	0	0	0	0	0	0
6 1010-2530 County Treasurer	1,183	983	1,492	1,744	6	46	10	306	113	133
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	1,183	9,976	35,134	53,866	6	46	10	306	113	133
LESS: FIXED COSTS (& ADJUSTMENTS)	1,931	7,188	21,174	40,530	0	0	0	0	0	0
CARRY-FORWARD	(748)	2,788	13,960	13,336	0	0	0	0	0	0
PROPOSED COSTS	435	12,764	49,094	67,202	6	46	10	306	113	133

SUMMARY SCHEDULE

Department	3650 Water/Sanitation Bond/Int	4650 Water/Sanitation Const	5160 Delinquent Taxes	5692 OCBA Probate Ct./Jail	5693 OCBA Jail/Admin Facil	5694 OCBA Holland Dist Ct	5695 OCBA Gr Haven/W Olive	6360-2580 Information Technology	6450 Duplicating	6550 Telecommunications
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$24,587	\$0	\$1,307
2 1010-2010 Fiscal Services	0	0	0	0	0	0	0	25,656	179	1,684
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	0	4,620	25	239
4 1010-2230 Administrator	0	0	0	0	0	0	0	8,508	59	558
5 1010-2260 Human Resources	0	0	154	0	0	0	0	10,850	95	696
6 1010-2530 County Treasurer	0	0	0	0	0	0	0	4,932	1,719	2,057
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	2,107	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	32,921	0	2,024
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	0	0	154	0	0	0	0	114,181	2,077	8,565
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	139,988	12,814	13,570
CARRY-FORWARD	0	0	0	0	0	0	0	(25,807)	(10,737)	(5,005)
PROPOSED COSTS	0	0	154	0	0	0	0	88,374	(8,660)	3,560

SUMMARY SCHEDULE

Department	6641-9010 Equip Pool	6770-8690 Liability Insurance	6770-8710 Workers Comp	6770-PSF Insurance Programs	6771-8520 Health Insurance	6771-8540 Dental Insurance	6771-8550 Vision Insurance	6771 PSF Health Insurance	6772-8700 Unemploye nt Insurance	6775-8570 Long-term Disability
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	573	1,620	656	0	2,369	308	308	0	398	126
3 1010-2100 Corporate Counsel	81	230	93	0	336	44	44	0	57	18
4 1010-2230 Administrator	190	537	218	0	786	102	102	0	132	42
5 1010-2260 Human Resources	237	669	271	0	979	127	127	0	165	52
6 1010-2530 County Treasurer	2,707	610	561	586	886	645	553	1,112	912	819
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	3,788	3,666	1,799	586	5,356	1,226	1,134	1,112	1,664	1,057
LESS: FIXED COSTS (& ADJUSTMENTS)	31,705	10,105	3,124	0	17,337	2,419	2,236	0	6,820	4,394
CARRY-FORWARD	(27,917)	(6,439)	(1,325)	0	(11,981)	(1,193)	(1,102)	0	(5,156)	(3,337)
PROPOSED COSTS	(24,129)	(2,773)	474	586	(6,625)	33	32	1,112	(3,492)	(2,280)

SUMMARY SCHEDULE

Department	6780 Ottawa Cty Mi Ins Auth	6782 PSF Insurance Prgm Mental	7010 Agency Fund	7040 Imprest Payroll	7210 Library Penal Fines	7360 Employee Sick Pay	8010 Special Assess Drains #6	8011 Drains Capital Proj Fund	8020 Drains Revolving	8040 Drain Revolving Maint Fund
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	0	0	0	0	0	0	0	0	0
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	0	0	0	0
4 1010-2230 Administrator	0	0	0	0	0	0	0	0	0	0
5 1010-2260 Human Resources	0	0	0	0	0	0	0	0	0	0
6 1010-2530 County Treasurer	40	120	0	0	0	0	0	0	0	0
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	0	0	0	0	0
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	0	0	0
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	0	0	0
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	0	0	0
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	0	0	0
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	0	0	0
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	0	0	0
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	0	0	0
15 1010-2660 B&G-Coopersville	0	0	0	0	0	0	0	0	0	0
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	0	0	0
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	0	0	0
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	0	0	0
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	0	0	0
20 1010-8650 Insurance	0	0	0	0	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	40	120	0	0	0	0	0	0	0	0
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	0	0	0
CARRY-FORWARD	0	0	0	0	0	0	0	0	0	0
PROPOSED COSTS	40	120	0	0	0	0	0	0	0	0

SUMMARY SCHEDULE

Department	8200 Drain Chapter 20	8300 Drain Chapter 21	8510 Drain Debt Serv Fund	8710 Water/Sewa ge	8725 Inland Lake Improvement	Other	2nd Allocation Orphans	Total
1 Building Depreciation Charge	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,494,088
2 1010-2010 Fiscal Services	0	0	0	0	0	0	0	1,197,367
3 1010-2100 Corporate Counsel	0	0	0	0	0	0	0	216,375
4 1010-2230 Administrator	0	0	0	0	0	0	0	403,154
5 1010-2260 Human Resources	0	0	0	0	0	0	0	530,036
6 1010-2530 County Treasurer	0	0	0	0	0	1	0	637,331
7 1010-2651 B&G-Hud. Human Services	0	0	0	0	0	12,527	0	114,225
8 1010-2652 B&G-Holl Human Services	0	0	0	0	0	0	0	8,242
9 1010-2653 B&G-Fulton Street	0	0	0	0	0	0	0	3,995
10 1010-2654 B&G-Grand Haven	0	0	0	0	0	0	0	593,669
11 1010-2655 B&G-12251 James	0	0	0	0	0	0	0	11,970
12 1010-2656 B&G-Holl Dist Ct.	0	0	0	0	0	0	0	189,987
13 1010-2658 B&G-G.H. Hlth Fac	0	0	0	0	0	0	0	3,497
14 1010-2659 B&G-12263 James	0	0	0	0	0	0	0	9,850
15 1010-2660 B&G-Coopersville	0	0	0	0	0	11,361	0	11,361
16 1010-2661 B&G-Emergency Serv	0	0	0	0	0	0	0	1,017
17 1010-2665 B&G-Probate/Jail/Juvenile	0	0	0	0	0	0	0	93,220
18 1010-2667 B&G-Admin Annex	0	0	0	0	0	0	0	493,739
19 1010-2668 B&G-FIA	0	0	0	0	0	0	0	48,376
20 1010-8650 Insurance	0	0	0	0	0	0	0	129,692
TOTAL CURRENT ALLOCATIONS	0	0	0	0	0	23,889	0	6,191,191
LESS: FIXED COSTS (& ADJUSTMENTS)	0	0	0	0	0	0	0	2,999,849
CARRY-FORWARD	0	0	0	0	0	0	0	770,162
PROPOSED COSTS	0	0	0	0	0	23,889	0	6,961,353

Building Depreciation Charge

Nature and Extent of Service

OMB Circular A-87 allows for a building depreciation charge to recover the building and improvements costs from sponsored programs or outside users of County provided space. The County maintains standard depreciation schedules for all county owned buildings and building improvements.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:1 Building Depreciation Charge

		Amount	General Admin	2654 Grand Haven Courthouse	2667 Fillmore Admin Annex	2656 Holland District Court
Salaries	S	\$0	\$0	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0
		0	0	0	0	0
SUPPLY & SERVICES COST						
2654 Grand Haven Courthouse	P	954,440	0	954,440	0	0
2667 Fillmore Admin Annex	P	426,503	0	0	426,503	0
2656 Holland District Court	P	212,694	0	0	0	212,694
DEPARTMENT Cost Total		1,593,637	0	954,440	426,503	212,694
ADJUSTMENTS						
Total		1,593,637	0	954,440	426,503	212,694
General Admin Distribution			0	0	0	0
Grand Total		\$1,593,637		\$954,440	\$426,503	\$212,694

B. INCOMING COSTS - (Default Spread Expense%)

No Indirect Costs

Dept:1 Building Depreciation Charge

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2654 Grand Haven Courthouse Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-2530 County Treasurer	1,194	1.53%	\$14,641	\$0	\$14,641	\$0	\$14,641
23 1010-1310 Circuit Court	32,573	41.85%	399,427	0	399,427	0	399,427
24 1010-1360 District Court	13,330	17.13%	163,459	0	163,459	0	163,459
31 1010-1520 Adult Probation	3,665	4.71%	44,942	0	44,942	0	44,942
36 1010-2150 County Clerk	5,953	7.65%	72,999	0	72,999	0	72,999
39 1010-2290 Prosecuting Attorney	6,126	7.87%	75,120	0	75,120	0	75,120
40 1010-2360 Register of Deeds	1,194	1.53%	14,641	0	14,641	0	14,641
58 1010-3510 Jail	2,125	2.73%	26,058	0	26,058	0	26,058
82 2160 FOC	8,476	10.89%	103,937	0	103,937	0	103,937
115 2850 Community Corrections	2,926	3.76%	35,880	0	35,880	0	35,880
138 6360-2580 Information Technology	272	0.35%	3,335	0	3,335	0	3,335
Subtotal	77,834	100.00%	954,440	0	954,440	0	954,440
Direct Bills					0		0
TOTAL					954,440		954,440

2667 Fillmore Admin Annex Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4,510	5.64%	\$24,051	\$0	\$24,051	\$0	\$24,051
3 1010-2100 Corporate Counsel	480	0.60%	2,560	0	2,560	0	2,560
4 1010-2230 Administrator	2,189	2.74%	11,674	0	11,674	0	11,674
5 1010-2260 Human Resources	2,956	3.70%	15,764	0	15,764	0	15,764
6 1010-2530 County Treasurer	3,750	4.69%	19,998	0	19,998	0	19,998
18 1010-2667 B&G-Admin Annex	2,037	2.55%	10,863	0	10,863	0	10,863
36 1010-2150 County Clerk	3,867	4.84%	20,622	0	20,622	0	20,622
37 1010-2250 Equalization	3,131	3.91%	16,697	0	16,697	0	16,697
39 1010-2290 Prosecuting Attorney	3,026	3.78%	16,137	0	16,137	0	16,137
40 1010-2360 Register of Deeds	3,265	4.08%	17,412	0	17,412	0	17,412
43 1010-2570 MSU Extension	4,505	5.63%	24,024	0	24,024	0	24,024
44 1010-2590 Geographic Info Sys	1,113	1.39%	5,935	0	5,935	0	5,935
46 1010-2750 Drain Commission	2,508	3.14%	13,375	0	13,375	0	13,375
48 1010-3020 Sheriff	22,765	28.46%	121,402	0	121,402	0	121,402
60 1010-4260 Emergency Services	4,866	6.08%	25,950	0	25,950	0	25,950
73 1010-7211 Planning/Performance Imp	2,952	3.69%	15,742	0	15,742	0	15,742
81 2081 Parks & Recreation	3,192	3.99%	17,022	0	17,022	0	17,022
98 2602 WEMET	4,635	5.80%	24,718	0	24,718	0	24,718
138 6360-2580 Information Technology	3,985	4.98%	21,251	0	21,251	0	21,251
140 6550 Telecommunications	245	0.31%	1,307	0	1,307	0	1,307
Subtotal	79,977	100.00%	426,503	0	426,503	0	426,503
Direct Bills					0		0
TOTAL					426,503		426,503

2656 Holland District Court Allocations

Dept:1 Building Depreciation Charge

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	18,965	62.01%	\$131,899	\$0	\$131,899	\$0	\$131,899
39 1010-2290 Prosecuting Attorney	5,660	18.51%	39,365	0	39,365	0	39,365
58 1010-3510 Jail	715	2.34%	4,973	0	4,973	0	4,973
115 2850 Community Corrections	5,242	17.14%	36,457	0	36,457	0	36,457
Subtotal	30,582	100.00%	212,694	0	212,694	0	212,694
Direct Bills					0		0
TOTAL					212,694		212,694

ALLOCATION SUMMARY

Dept:1 Building Depreciation Charge

Department	2654 Grand Haven Courthouse	2667 Fillmore Admin Annex	2656 Holland District Court	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	0	24,051	0	24,051
3 1010-2100 Corporate Counsel	0	2,560	0	2,560
4 1010-2230 Administrator	0	11,674	0	11,674
5 1010-2260 Human Resources	0	15,764	0	15,764
6 1010-2530 County Treasurer	14,641	19,998	0	34,640
18 1010-2667 B&G-Admin Annex	0	10,863	0	10,863
23 1010-1310 Circuit Court	399,427	0	0	399,427
24 1010-1360 District Court	163,459	0	131,899	295,358
31 1010-1520 Adult Probation	44,942	0	0	44,942
36 1010-2150 County Clerk	72,999	20,622	0	93,621
37 1010-2250 Equalization	0	16,697	0	16,697
39 1010-2290 Prosecuting Attorney	75,120	16,137	39,365	130,622
40 1010-2360 Register of Deeds	14,641	17,412	0	32,053
43 1010-2570 MSU Extension	0	24,024	0	24,024
44 1010-2590 Geographic Info Sys	0	5,935	0	5,935
46 1010-2750 Drain Commission	0	13,375	0	13,375
48 1010-3020 Sheriff	0	121,402	0	121,402
58 1010-3510 Jail	26,058	0	4,973	31,031
60 1010-4260 Emergency Services	0	25,950	0	25,950
73 1010-7211 Planning/Performance Imp	0	15,742	0	15,742
81 2081 Parks & Recreation	0	17,022	0	17,022
82 2160 FOC	103,937	0	0	103,937
98 2602 WEMET	0	24,718	0	24,718
115 2850 Community Corrections	35,880	0	36,457	72,338
138 6360-2580 Information Technology	3,335	21,251	0	24,587
140 6550 Telecommunications	0	1,307	0	1,307
Total	954,440	426,503	212,694	1,593,637

Fiscal Services
1010-2010

Nature and Extent of Service

Ottawa County created the Fiscal Services department in 1985 to handle the accounting needs of the County. The Fiscal Services department has many responsibilities including accounts payable, maintaining the general ledger, grant reporting, providing timely financial reports to department heads and Elected Officials, budgeting, payroll services and various other accounting services.

For plan purposes, costs have been identified as follows:

Accounts Payable – the accounting departments prepares payments for vendors. The cost of preparing checks has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Budget/Audit – the costs for operating and maintaining the County General Ledger system has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Payroll – the accounting department prepares payroll and related reports, withholdings and fillings for all county employees. The costs for payroll has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees. It should be noted that the payroll function, and related expenses, were moved to the Human Resources department on November 1, 2011.

Purchasing – the costs for purchasing supplies and materials has been identified and allocated to all departments based on the number of full time employees for each department. This is the best allocation statistic for this function because it accurately distributes the costs to all departments that are staff with county employees.

Cost Plan – the costs have been allocated to all Central Service departments equally.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

COST ALLOCATION PLAN
Ottawa County, Michigan

2011
6/4/2012

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:2 1010-2010 Fiscal Services

		Amount	General Admin	A/P	G/L Budget/Audit , Grants	Payroll	Purchasing	Cost Plan
Salaries	S1	\$653,798	\$0	\$132,854	\$426,705	\$41,322	\$52,917	\$0
Salary % Split			.00%	20.32%	65.27%	6.32%	8.09%	.00%
Benefits	S	288,558	0	58,636	188,329	18,238	23,355	0
		942,356	0	191,490	615,034	59,560	76,272	0
SUPPLY & SERVICES COST								
Office Supplies	S	9,185	0	1,866	5,995	581	743	0
Printing & Binding	S	8,748	0	1,778	5,709	553	708	0
Postage	S	15,296	0	3,108	9,983	967	1,238	0
Periodicals	S	0	0	0	0	0	0	0
Operational Supplies	S	9,760	0	1,983	6,370	617	790	0
Audit Fees	P	44,120	0	0	44,120	0	0	0
Service Contracts	P	37,534	26,034	0	0	0	0	11,500
Memberships & Dues	S	4,127	0	839	2,694	261	334	0
Data Processing	S	50,197	0	10,200	32,761	3,173	4,063	0
Telephone	S	8,721	0	1,772	5,692	551	706	0
Travel - Mileage	S	2,778	0	564	1,813	176	225	0
Conferences	S	7,939	0	1,613	5,181	502	643	0
Equip Repair	S	2,096	0	426	1,368	132	170	0
Equip Rental	S	3,591	0	730	2,344	227	291	0
Employee Training	S	2,617	0	532	1,708	165	212	0
Special Assessment	S	4,513	0	917	2,945	285	365	0
Other Wages: 2010 Mental Health A/I	P	26,993	0	26,993	0	0	0	0
DEPARTMENT Cost Total		238,215	26,034	53,321	128,683	8,190	10,488	11,500
ADJUSTMENTS								
Total		1,180,571	26,034	244,811	743,717	67,750	86,760	11,500
General Admin Distribution			(26,034)	5,290	16,991	1,645	2,107	0
Grand Total		\$1,180,572		\$250,101	\$760,708	\$69,395	\$88,867	\$11,500

B. INCOMING COSTS - (Default Spread Salary%)

Dept:2 1010-2010 Fiscal Services

Department	First Incoming	Second Incoming	A/P	G/L Budget/Audit , Grants	Payroll	Purchasing	Cost Plan
1 2667 Fillmore Admin Annex	\$24,051	\$0	\$4,887	\$15,697	\$1,520	\$1,947	\$0
Subtotal - Building Depreciation Charge	24,051	0	4,887	15,697	1,520	1,947	0
2 A/P	0	3,629	737	2,368	229	294	0
2 G/L Budget/Audit, Grants	0	11,051	2,246	7,212	698	894	0
2 Payroll	0	1,009	205	659	64	82	0
2 Purchasing	0	1,293	263	844	82	105	0
2 Cost Plan	0	149	30	97	9	12	0
Subtotal - 1010-2010 Fiscal Services	0	17,131	3,481	11,181	1,083	1,387	0
3 Legal Services	0	733	149	478	46	59	0
3 Gen Admin Legal	0	2,498	508	1,630	158	202	0
Subtotal - 1010-2100 Corporate Couns	0	3,231	657	2,109	204	262	0
4 County Admin	0	5,709	1,160	3,726	361	462	0
Subtotal - 1010-2230 Administrator	0	5,709	1,160	3,726	361	462	0
5 Personnel Mgmt	0	7,077	1,438	4,619	447	573	0
5 Legal	0	94	19	61	6	8	0
Subtotal - 1010-2260 Human Resource	0	7,171	1,457	4,680	453	580	0
6 Accounting Gen Fund	0	5,481	1,114	3,577	346	444	0
Subtotal - 1010-2530 County Treasure	0	5,481	1,114	3,577	346	444	0
18 Admin Annex	0	36,053	7,326	23,530	2,279	2,918	0
Subtotal - 1010-2667 B&G-Admin Ann	0	36,053	7,326	23,530	2,279	2,918	0
20 General Liability	0	19,676	3,998	12,842	1,244	1,593	0
Subtotal - 1010-8650 Insurance	0	19,676	3,998	12,842	1,244	1,593	0
Total Incoming	24,051	94,452	24,080	77,342	7,490	9,591	0
			%21.11	%64.51	%5.92	%7.58	%0.89
C. TOTAL ALLOCATED		\$1,299,075	\$274,181	\$838,050	\$76,885	\$98,459	\$11,500

A/P Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$3,629	\$0	\$3,629	\$0	\$3,629
3 1010-2100 Corporate Counsel	1.58	0.18%	447	0	447	34	481
4 1010-2230 Administrator	2.84	0.32%	805	0	805	61	867
5 1010-2260 Human Resources	4.33	0.48%	1,226	0	1,226	94	1,320
6 1010-2530 County Treasurer	8.95	1.00%	2,538	0	2,538	194	2,732
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	299	0	299	23	322
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	372	0	372	28	400
9 1010-2653 B&G-Fulton Street	0.49	0.05%	139	0	139	11	149
10 1010-2654 B&G-Grand Haven	3.64	0.40%	1,031	0	1,031	79	1,110
11 1010-2655 B&G-12251 James	1.33	0.15%	378	0	378	29	407
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	409	0	409	31	440
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	160	0	160	12	173
14 1010-2659 B&G-12263 James	1.59	0.18%	451	0	451	34	486
15 1010-2660 B&G-Coopersville	0.18	0.02%	50	0	50	4	54
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	942	0	942	72	1,014
18 1010-2667 B&G-Admin Annex	3.80	0.42%	1,077	0	1,077	82	1,159
19 1010-2668 B&G-FIA	1.88	0.21%	533	0	533	41	573
21 1010-1010 Commissioners	11.00	1.22%	3,119	0	3,119	238	3,357
23 1010-1310 Circuit Court	14.75	1.64%	4,182	0	4,182	319	4,502
24 1010-1360 District Court	53.78	5.98%	15,248	0	15,248	1,164	16,412
28 1010-1480 Probate Court	6.00	0.67%	1,701	0	1,701	130	1,831
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	1,647	0	1,647	126	1,773
34 1010-1910 Elections	1.00	0.11%	284	0	284	22	305
36 1010-2150 County Clerk	23.00	2.56%	6,522	0	6,522	498	7,020
37 1010-2250 Equalization	12.50	1.39%	3,544	0	3,544	271	3,815
39 1010-2290 Prosecuting Attorney	26.10	2.90%	7,401	0	7,401	565	7,966
40 1010-2360 Register of Deeds	9.00	1.00%	2,552	0	2,552	195	2,747
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	43	0	43	3	46
43 1010-2570 MSU Extension	3.00	0.33%	851	0	851	65	916
44 1010-2590 Geographic Info Sys	5.00	0.56%	1,418	0	1,418	108	1,526
46 1010-2750 Drain Commission	7.00	0.78%	1,985	0	1,985	152	2,136
48 1010-3020 Sheriff	70.95	7.89%	20,118	0	20,118	1,536	21,654
49 1010-3100 WEMET Operations	6.00	0.67%	1,701	0	1,701	130	1,831
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	284	0	284	22	305
51 1010-3119 City of Coopersville	5.00	0.56%	1,418	0	1,418	108	1,526
52 1010-3120 City of Hudsonville	6.00	0.67%	1,701	0	1,701	130	1,831
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	284	0	284	22	305
57 1010-3310 Marine Safety	0.75	0.08%	213	0	213	16	229
58 1010-3510 Jail	76.00	8.45%	21,550	0	21,550	1,645	23,195
60 1010-4260 Emergency Services	2.10	0.23%	595	0	595	45	641
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	113	0	113	9	122
64 1010-4265 Homeland Security Equip C	0.67	0.07%	190	0	190	15	204
65 1010-4300 Animal Control	3.00	0.33%	851	0	851	65	916

A/P Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$57	\$0	\$57	\$4	\$61
73 1010-7211 Planning/Performance Imp	5.85	0.65%	1,659	0	1,659	127	1,785
81 2081 Parks & Recreation	16.00	1.78%	4,537	0	4,537	346	4,883
82 2160 FOC	36.13	4.02%	10,243	0	10,243	782	11,025
83 2170 Judicial Grants	4.50	0.50%	1,276	0	1,276	97	1,373
84 2210 Health Fund	84.13	9.36%	23,855	0	23,855	1,821	25,676
85 2220 Mental Health Fund	171.30	19.05%	48,572	(26,993)	21,579	3,709	25,288
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	1,055	0	1,055	81	1,135
97 2601-2320 PA Victims Grt	3.00	0.33%	851	0	851	65	916
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	12,193	0	12,193	931	13,124
102 2661 Sheriff Road Patrol	3.00	0.33%	851	0	851	65	916
104 2740 WIA Admin Cost Pool	5.40	0.60%	1,531	0	1,531	117	1,647
105 2741 WIA Youth	1.44	0.16%	407	0	407	31	439
106 2742 WIA Adult	0.94	0.10%	265	0	265	20	285
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	867	0	867	66	933
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	50	0	50	4	53
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	1,145	0	1,145	87	1,232
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	284	0	284	22	305
113 2800 Emergency Feeding	0.47	0.05%	134	0	134	10	145
115 2850 Community Corrections	7.23	0.80%	2,049	0	2,049	156	2,205
117 2870 Comm Action Agency	5.54	0.62%	1,571	0	1,571	120	1,690
118 2890 Weatherization	7.48	0.83%	2,120	0	2,120	162	2,282
120 2920-6620 Juvenile Detention	31.70	3.53%	8,988	0	8,988	686	9,675
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	936	0	936	71	1,007
123 2920-6623 Juvenile Treatment	11.83	1.32%	3,354	0	3,354	256	3,611
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	5,440	0	5,440	415	5,855
138 6360-2580 Information Technology	17.90	1.99%	5,076	0	5,076	388	5,463
139 6450 Duplicating	0.13	0.01%	35	0	35	3	38
140 6550 Telecommunications	1.18	0.13%	333	0	333	25	359
141 6641-9010 Equip Pool	0.40	0.04%	113	0	113	9	122
142 6770-8690 Liabiliti Insurance	1.13	0.13%	320	0	320	24	345
143 6770-8710 Workers Comp	0.46	0.05%	130	0	130	10	140
145 6771-8520 Health Insurance	1.65	0.18%	469	0	469	36	504
146 6771-8540 Dental Insurance	0.22	0.02%	61	0	61	5	66
147 6771-8550 Vision Insurance	0.22	0.02%	61	0	61	5	66
149 6772-8700 Unemployment Insurance	0.28	0.03%	79	0	79	6	85
150 6775-8570 Long-term Disability	0.09	0.01%	25	0	25	2	27
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0

A/P Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	254,988	(26,993)	227,995	19,193	247,188
Direct Bills					26,993		26,993
TOTAL					254,988		274,181

G/L Budget/Audit, Grants Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$11,051	\$0	\$11,051	\$0	\$11,051
3 1010-2100 Corporate Counsel	1.58	0.18%	1,360	0	1,360	110	1,469
4 1010-2230 Administrator	2.84	0.32%	2,452	0	2,452	197	2,649
5 1010-2260 Human Resources	4.33	0.48%	3,734	0	3,734	301	4,035
6 1010-2530 County Treasurer	8.95	1.00%	7,727	0	7,727	622	8,349
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	910	0	910	73	983
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	1,133	0	1,133	91	1,224
9 1010-2653 B&G-Fulton Street	0.49	0.05%	422	0	422	34	456
10 1010-2654 B&G-Grand Haven	3.64	0.40%	3,140	0	3,140	253	3,393
11 1010-2655 B&G-12251 James	1.33	0.15%	1,150	0	1,150	93	1,243
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	1,246	0	1,246	100	1,346
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	489	0	489	39	528
14 1010-2659 B&G-12263 James	1.59	0.18%	1,374	0	1,374	111	1,485
15 1010-2660 B&G-Coopersville	0.18	0.02%	152	0	152	12	164
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	2,869	0	2,869	231	3,100
18 1010-2667 B&G-Admin Annex	3.80	0.42%	3,279	0	3,279	264	3,543
19 1010-2668 B&G-FIA	1.88	0.21%	1,622	0	1,622	131	1,753
21 1010-1010 Commissioners	11.00	1.22%	9,497	0	9,497	765	10,262
23 1010-1310 Circuit Court	14.75	1.64%	12,735	0	12,735	1,026	13,760
24 1010-1360 District Court	53.78	5.98%	46,428	0	46,428	3,739	50,167
28 1010-1480 Probate Court	6.00	0.67%	5,180	0	5,180	417	5,597
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	5,016	0	5,016	404	5,420
34 1010-1910 Elections	1.00	0.11%	863	0	863	70	933
36 1010-2150 County Clerk	23.00	2.56%	19,857	0	19,857	1,599	21,457
37 1010-2250 Equalization	12.50	1.39%	10,792	0	10,792	869	11,661
39 1010-2290 Prosecuting Attorney	26.10	2.90%	22,534	0	22,534	1,815	24,349
40 1010-2360 Register of Deeds	9.00	1.00%	7,770	0	7,770	626	8,396
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	130	0	130	10	140
43 1010-2570 MSU Extension	3.00	0.33%	2,590	0	2,590	209	2,799
44 1010-2590 Geographic Info Sys	5.00	0.56%	4,317	0	4,317	348	4,665
46 1010-2750 Drain Commission	7.00	0.78%	6,044	0	6,044	487	6,530
48 1010-3020 Sheriff	70.95	7.89%	61,256	0	61,256	4,934	66,190
49 1010-3100 WEMET Operations	6.00	0.67%	5,180	0	5,180	417	5,597
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	863	0	863	70	933
51 1010-3119 City of Coopersville	5.00	0.56%	4,317	0	4,317	348	4,665
52 1010-3120 City of Hudsonville	6.00	0.67%	5,180	0	5,180	417	5,597
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	863	0	863	70	933
57 1010-3310 Marine Safety	0.75	0.08%	648	0	648	52	700
58 1010-3510 Jail	76.00	8.45%	65,616	0	65,616	5,285	70,901
60 1010-4260 Emergency Services	2.10	0.23%	1,813	0	1,813	146	1,959
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	345	0	345	28	373
64 1010-4265 Homeland Security Equip C	0.67	0.07%	578	0	578	47	625
65 1010-4300 Animal Control	3.00	0.33%	2,590	0	2,590	209	2,799

G/L Budget/Audit, Grants Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$173	\$0	\$173	\$14	\$187
73 1010-7211 Planning/Performance Imp	5.85	0.65%	5,051	0	5,051	407	5,457
81 2081 Parks & Recreation	16.00	1.78%	13,814	0	13,814	1,113	14,926
82 2160 FOC	36.13	4.02%	31,189	0	31,189	2,512	33,701
83 2170 Judicial Grants	4.50	0.50%	3,885	0	3,885	313	4,198
84 2210 Health Fund	84.13	9.36%	72,635	0	72,635	5,850	78,485
85 2220 Mental Health Fund	171.30	19.05%	147,895	0	147,895	11,912	159,807
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	3,212	0	3,212	259	3,470
97 2601-2320 PA Victims Grt	3.00	0.33%	2,590	0	2,590	209	2,799
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	37,125	0	37,125	2,990	40,115
102 2661 Sheriff Road Patrol	3.00	0.33%	2,590	0	2,590	209	2,799
104 2740 WIA Admin Cost Pool	5.40	0.60%	4,660	0	4,660	375	5,036
105 2741 WIA Youth	1.44	0.16%	1,241	0	1,241	100	1,341
106 2742 WIA Adult	0.94	0.10%	807	0	807	65	872
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	2,639	0	2,639	213	2,852
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	151	0	151	12	163
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	3,486	0	3,486	281	3,767
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	863	0	863	70	933
113 2800 Emergency Feeding	0.47	0.05%	409	0	409	33	442
115 2850 Community Corrections	7.23	0.80%	6,238	0	6,238	502	6,740
117 2870 Comm Action Agency	5.54	0.62%	4,782	0	4,782	385	5,167
118 2890 Weatherization	7.48	0.83%	6,455	0	6,455	520	6,974
120 2920-6620 Juvenile Detention	31.70	3.53%	27,369	0	27,369	2,204	29,573
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	2,849	0	2,849	229	3,079
123 2920-6623 Juvenile Treatment	11.83	1.32%	10,214	0	10,214	823	11,036
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	16,564	0	16,564	1,334	17,898
138 6360-2580 Information Technology	17.90	1.99%	15,454	0	15,454	1,245	16,699
139 6450 Duplicating	0.13	0.01%	108	0	108	9	117
140 6550 Telecommunications	1.18	0.13%	1,014	0	1,014	82	1,096
141 6641-9010 Equip Pool	0.40	0.04%	345	0	345	28	373
142 6770-8690 Liabilty Insurance	1.13	0.13%	976	0	976	79	1,054
143 6770-8710 Workers Comp	0.46	0.05%	395	0	395	32	427
145 6771-8520 Health Insurance	1.65	0.18%	1,427	0	1,427	115	1,542
146 6771-8540 Dental Insurance	0.22	0.02%	186	0	186	15	201
147 6771-8550 Vision Insurance	0.22	0.02%	186	0	186	15	201
149 6772-8700 Unemployment Insurance	0.28	0.03%	240	0	240	19	259
150 6775-8570 Long-term Disability	0.09	0.01%	76	0	76	6	82

G/L Budget/Audit, Grants Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	776,405	0	776,405	61,645	838,050
Direct Bills					0		0
TOTAL					776,405		838,050

Payroll Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$1,009	\$0	\$1,009	\$0	\$1,009
3 1010-2100 Corporate Counsel	1.58	0.18%	124	0	124	11	135
4 1010-2230 Administrator	2.84	0.32%	224	0	224	19	243
5 1010-2260 Human Resources	4.33	0.48%	341	0	341	29	370
6 1010-2530 County Treasurer	8.95	1.00%	706	0	706	60	766
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	83	0	83	7	90
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	103	0	103	9	112
9 1010-2653 B&G-Fulton Street	0.49	0.05%	39	0	39	3	42
10 1010-2654 B&G-Grand Haven	3.64	0.40%	287	0	287	24	311
11 1010-2655 B&G-12251 James	1.33	0.15%	105	0	105	9	114
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	114	0	114	10	124
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	45	0	45	4	48
14 1010-2659 B&G-12263 James	1.59	0.18%	126	0	126	11	136
15 1010-2660 B&G-Coopersville	0.18	0.02%	14	0	14	1	15
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	262	0	262	22	284
18 1010-2667 B&G-Admin Annex	3.80	0.42%	300	0	300	26	325
19 1010-2668 B&G-FIA	1.88	0.21%	148	0	148	13	161
21 1010-1010 Commissioners	11.00	1.22%	867	0	867	74	942
23 1010-1310 Circuit Court	14.75	1.64%	1,163	0	1,163	99	1,262
24 1010-1360 District Court	53.78	5.98%	4,241	0	4,241	362	4,603
28 1010-1480 Probate Court	6.00	0.67%	473	0	473	40	514
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	458	0	458	39	497
34 1010-1910 Elections	1.00	0.11%	79	0	79	7	86
36 1010-2150 County Clerk	23.00	2.56%	1,814	0	1,814	155	1,969
37 1010-2250 Equalization	12.50	1.39%	986	0	986	84	1,070
39 1010-2290 Prosecuting Attorney	26.10	2.90%	2,058	0	2,058	176	2,234
40 1010-2360 Register of Deeds	9.00	1.00%	710	0	710	61	770
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	12	0	12	1	13
43 1010-2570 MSU Extension	3.00	0.33%	237	0	237	20	257
44 1010-2590 Geographic Info Sys	5.00	0.56%	394	0	394	34	428
46 1010-2750 Drain Commission	7.00	0.78%	552	0	552	47	599
48 1010-3020 Sheriff	70.95	7.89%	5,595	0	5,595	478	6,073
49 1010-3100 WEMET Operations	6.00	0.67%	473	0	473	40	514
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	79	0	79	7	86
51 1010-3119 City of Coopersville	5.00	0.56%	394	0	394	34	428
52 1010-3120 City of Hudsonville	6.00	0.67%	473	0	473	40	514
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	79	0	79	7	86
57 1010-3310 Marine Safety	0.75	0.08%	59	0	59	5	64
58 1010-3510 Jail	76.00	8.45%	5,993	0	5,993	512	6,505
60 1010-4260 Emergency Services	2.10	0.23%	166	0	166	14	180
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	32	0	32	3	34
64 1010-4265 Homeland Security Equip C	0.67	0.07%	53	0	53	5	57
65 1010-4300 Animal Control	3.00	0.33%	237	0	237	20	257

Payroll Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$16	\$0	\$16	\$1	\$17
73 1010-7211 Planning/Performance Imp	5.85	0.65%	461	0	461	39	501
81 2081 Parks & Recreation	16.00	1.78%	1,262	0	1,262	108	1,369
82 2160 FOC	36.13	4.02%	2,849	0	2,849	243	3,092
83 2170 Judicial Grants	4.50	0.50%	355	0	355	30	385
84 2210 Health Fund	84.13	9.36%	6,634	0	6,634	567	7,201
85 2220 Mental Health Fund	171.30	19.05%	13,508	0	13,508	1,154	14,662
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	293	0	293	25	318
97 2601-2320 PA Victims Grt	3.00	0.33%	237	0	237	20	257
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	3,391	0	3,391	290	3,680
102 2661 Sheriff Road Patrol	3.00	0.33%	237	0	237	20	257
104 2740 WIA Admin Cost Pool	5.40	0.60%	426	0	426	36	462
105 2741 WIA Youth	1.44	0.16%	113	0	113	10	123
106 2742 WIA Adult	0.94	0.10%	74	0	74	6	80
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	241	0	241	21	262
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	14	0	14	1	15
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	318	0	318	27	346
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	79	0	79	7	86
113 2800 Emergency Feeding	0.47	0.05%	37	0	37	3	41
115 2850 Community Corrections	7.23	0.80%	570	0	570	49	618
117 2870 Comm Action Agency	5.54	0.62%	437	0	437	37	474
118 2890 Weatherization	7.48	0.83%	590	0	590	50	640
120 2920-6620 Juvenile Detention	31.70	3.53%	2,500	0	2,500	213	2,713
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	260	0	260	22	282
123 2920-6623 Juvenile Treatment	11.83	1.32%	933	0	933	80	1,013
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	1,513	0	1,513	129	1,642
138 6360-2580 Information Technology	17.90	1.99%	1,412	0	1,412	121	1,532
139 6450 Duplicating	0.13	0.01%	10	0	10	1	11
140 6550 Telecommunications	1.18	0.13%	93	0	93	8	101
141 6641-9010 Equip Pool	0.40	0.04%	32	0	32	3	34
142 6770-8690 Liabilty Insurance	1.13	0.13%	89	0	89	8	97
143 6770-8710 Workers Comp	0.46	0.05%	36	0	36	3	39
145 6771-8520 Health Insurance	1.65	0.18%	130	0	130	11	141
146 6771-8540 Dental Insurance	0.22	0.02%	17	0	17	1	18
147 6771-8550 Vision Insurance	0.22	0.02%	17	0	17	1	18
149 6772-8700 Unemployment Insurance	0.28	0.03%	22	0	22	2	24
150 6775-8570 Long-term Disability	0.09	0.01%	7	0	7	1	8

Payroll Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	70,916	0	70,916	5,970	76,885
Direct Bills					0		0
TOTAL					70,916		76,885

Purchasing Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$1,293	\$0	\$1,293	\$0	\$1,293
3 1010-2100 Corporate Counsel	1.58	0.18%	159	0	159	14	173
4 1010-2230 Administrator	2.84	0.32%	287	0	287	24	311
5 1010-2260 Human Resources	4.33	0.48%	437	0	437	37	474
6 1010-2530 County Treasurer	8.95	1.00%	904	0	904	77	981
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	106	0	106	9	116
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	132	0	132	11	144
9 1010-2653 B&G-Fulton Street	0.49	0.05%	49	0	49	4	54
10 1010-2654 B&G-Grand Haven	3.64	0.40%	367	0	367	31	399
11 1010-2655 B&G-12251 James	1.33	0.15%	135	0	135	11	146
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	146	0	146	12	158
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	57	0	57	5	62
14 1010-2659 B&G-12263 James	1.59	0.18%	161	0	161	14	174
15 1010-2660 B&G-Coopersville	0.18	0.02%	18	0	18	2	19
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	336	0	336	29	364
18 1010-2667 B&G-Admin Annex	3.80	0.42%	384	0	384	33	416
19 1010-2668 B&G-FIA	1.88	0.21%	190	0	190	16	206
21 1010-1010 Commissioners	11.00	1.22%	1,111	0	1,111	95	1,206
23 1010-1310 Circuit Court	14.75	1.64%	1,490	0	1,490	127	1,617
24 1010-1360 District Court	53.78	5.98%	5,430	0	5,430	464	5,894
28 1010-1480 Probate Court	6.00	0.67%	606	0	606	52	658
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	587	0	587	50	637
34 1010-1910 Elections	1.00	0.11%	101	0	101	9	110
36 1010-2150 County Clerk	23.00	2.56%	2,323	0	2,323	198	2,521
37 1010-2250 Equalization	12.50	1.39%	1,262	0	1,262	108	1,370
39 1010-2290 Prosecuting Attorney	26.10	2.90%	2,636	0	2,636	225	2,861
40 1010-2360 Register of Deeds	9.00	1.00%	909	0	909	78	986
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	15	0	15	1	16
43 1010-2570 MSU Extension	3.00	0.33%	303	0	303	26	329
44 1010-2590 Geographic Info Sys	5.00	0.56%	505	0	505	43	548
46 1010-2750 Drain Commission	7.00	0.78%	707	0	707	60	767
48 1010-3020 Sheriff	70.95	7.89%	7,165	0	7,165	612	7,777
49 1010-3100 WEMET Operations	6.00	0.67%	606	0	606	52	658
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	101	0	101	9	110
51 1010-3119 City of Coopersville	5.00	0.56%	505	0	505	43	548
52 1010-3120 City of Hudsonville	6.00	0.67%	606	0	606	52	658
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	101	0	101	9	110
57 1010-3310 Marine Safety	0.75	0.08%	76	0	76	6	82
58 1010-3510 Jail	76.00	8.45%	7,675	0	7,675	655	8,330
60 1010-4260 Emergency Services	2.10	0.23%	212	0	212	18	230
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	40	0	40	3	44
64 1010-4265 Homeland Security Equip C	0.67	0.07%	68	0	68	6	73
65 1010-4300 Animal Control	3.00	0.33%	303	0	303	26	329

Purchasing Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$20	\$0	\$20	\$2	\$22
73 1010-7211 Planning/Performance Imp	5.85	0.65%	591	0	591	50	641
81 2081 Parks & Recreation	16.00	1.78%	1,616	0	1,616	138	1,754
82 2160 FOC	36.13	4.02%	3,648	0	3,648	312	3,960
83 2170 Judicial Grants	4.50	0.50%	454	0	454	39	493
84 2210 Health Fund	84.13	9.36%	8,496	0	8,496	726	9,221
85 2220 Mental Health Fund	171.30	19.05%	17,299	0	17,299	1,477	18,776
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	376	0	376	32	408
97 2601-2320 PA Victims Grt	3.00	0.33%	303	0	303	26	329
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	4,342	0	4,342	371	4,713
102 2661 Sheriff Road Patrol	3.00	0.33%	303	0	303	26	329
104 2740 WIA Admin Cost Pool	5.40	0.60%	545	0	545	47	592
105 2741 WIA Youth	1.44	0.16%	145	0	145	12	158
106 2742 WIA Adult	0.94	0.10%	94	0	94	8	102
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	309	0	309	26	335
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	18	0	18	2	19
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	408	0	408	35	443
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	101	0	101	9	110
113 2800 Emergency Feeding	0.47	0.05%	48	0	48	4	52
115 2850 Community Corrections	7.23	0.80%	730	0	730	62	792
117 2870 Comm Action Agency	5.54	0.62%	559	0	559	48	607
118 2890 Weatherization	7.48	0.83%	755	0	755	64	819
120 2920-6620 Juvenile Detention	31.70	3.53%	3,201	0	3,201	273	3,475
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	333	0	333	28	362
123 2920-6623 Juvenile Treatment	11.83	1.32%	1,195	0	1,195	102	1,297
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	1,937	0	1,937	165	2,103
138 6360-2580 Information Technology	17.90	1.99%	1,808	0	1,808	154	1,962
139 6450 Duplicating	0.13	0.01%	13	0	13	1	14
140 6550 Telecommunications	1.18	0.13%	119	0	119	10	129
141 6641-9010 Equip Pool	0.40	0.04%	40	0	40	3	44
142 6770-8690 Liabilty Insurance	1.13	0.13%	114	0	114	10	124
143 6770-8710 Workers Comp	0.46	0.05%	46	0	46	4	50
145 6771-8520 Health Insurance	1.65	0.18%	167	0	167	14	181
146 6771-8540 Dental Insurance	0.22	0.02%	22	0	22	2	24
147 6771-8550 Vision Insurance	0.22	0.02%	22	0	22	2	24
149 6772-8700 Unemployment Insurance	0.28	0.03%	28	0	28	2	30
150 6775-8570 Long-term Disability	0.09	0.01%	9	0	9	1	10
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0

Purchasing Allocations

Dept:2 1010-2010 Fiscal Services

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	90,814	0	90,814	7,645	98,459
Direct Bills					0		0
TOTAL					90,814		98,459

Cost Plan Allocations

Dept:2 1010-2010 Fiscal Services

	Central Service Depts.	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
2	1010-2010 Fiscal Services	1	1.30%	\$149	\$0	\$149	\$0	\$149
3	1010-2100 Corporate Counsel	1	1.30%	149	0	149	0	149
4	1010-2230 Administrator	1	1.30%	149	0	149	0	149
5	1010-2260 Human Resources	1	1.30%	149	0	149	0	149
6	1010-2530 County Treasurer	1	1.30%	149	0	149	0	149
7	1010-2651 B&G-Hud. Human Services	1	1.30%	149	0	149	0	149
8	1010-2652 B&G-Holl Human Services	1	1.30%	149	0	149	0	149
9	1010-2653 B&G-Fulton Street	1	1.30%	149	0	149	0	149
10	1010-2654 B&G-Grand Haven	1	1.30%	149	0	149	0	149
11	1010-2655 B&G-12251 James	1	1.30%	149	0	149	0	149
12	1010-2656 B&G-Holl Dist Ct.	1	1.30%	149	0	149	0	149
13	1010-2658 B&G-G.H. Hlth Fac	1	1.30%	149	0	149	0	149
14	1010-2659 B&G-12263 James	1	1.30%	149	0	149	0	149
15	1010-2660 B&G-Coopersville	1	1.30%	149	0	149	0	149
16	1010-2661 B&G-Emergency Serv	1	1.30%	149	0	149	0	149
17	1010-2665 B&G-Probate/Jail/Juvenile	1	1.30%	149	0	149	0	149
18	1010-2667 B&G-Admin Annex	1	1.30%	149	0	149	0	149
19	1010-2668 B&G-FIA	1	1.30%	149	0	149	0	149
20	1010-8650 Insurance	1	1.30%	149	0	149	0	149
21	1010-1010 Commissioners	1	1.30%	149	0	149	0	149
22	1010-1290 Reapportionment/Tax Alloc	1	1.30%	149	0	149	0	149
23	1010-1310 Circuit Court	1	1.30%	149	0	149	0	149
24	1010-1360 District Court	1	1.30%	149	0	149	0	149
25	1010-1370 Circuit Ct-Legal Self-Help	1	1.30%	149	0	149	0	149
26	1010-1373 State Justice Institute	1	1.30%	149	0	149	0	149
27	1010-1375 SJI Technical Assistance	1	1.30%	149	0	149	0	149
28	1010-1480 Probate Court	1	1.30%	149	0	149	0	149
29	1010-1490 Circuit Ct-Juvenile Serv	1	1.30%	149	0	149	0	149
30	1010-1492 Juvenile Account Incent	1	1.30%	149	0	149	0	149
31	1010-1520 Adult Probation	1	1.30%	149	0	149	0	149
32	1010-1660 Family Counseling Service	1	1.30%	149	0	149	0	149
33	1010-1670 Jury Board	1	1.30%	149	0	149	0	149
34	1010-1910 Elections	1	1.30%	149	0	149	0	149
35	1010-1920 Canvassing Board	1	1.30%	149	0	149	0	149
36	1010-2150 County Clerk	1	1.30%	149	0	149	0	149
37	1010-2250 Equalization	1	1.30%	149	0	149	0	149
38	1010-2251 Grand Haven Assessing	1	1.30%	149	0	149	0	149
39	1010-2290 Prosecuting Attorney	1	1.30%	149	0	149	0	149
40	1010-2360 Register of Deeds	1	1.30%	149	0	149	0	149
41	1010-2450 Survey & Remonumentatio	1	1.30%	149	0	149	0	149
42	1010-2470 Plat Board	1	1.30%	149	0	149	0	149
43	1010-2570 MSU Extension	1	1.30%	149	0	149	0	149
44	1010-2590 Geographic Info Sys	1	1.30%	149	0	149	0	149

Cost Plan Allocations

Dept:2 1010-2010 Fiscal Services

	Central Service Depts.	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
45	1010-2610 Bldg Authority	1	1.30%	\$149	\$0	\$149	\$0	\$149
46	1010-2750 Drain Commission	1	1.30%	149	0	149	0	149
47	1010-2800 Ottawa Soil/Water Conv	1	1.30%	149	0	149	0	149
48	1010-3020 Sheriff	1	1.30%	149	0	149	0	149
49	1010-3100 WEMET Operations	1	1.30%	149	0	149	0	149
50	1010-3113 C.O.P.S. Holland/W Ottawa	1	1.30%	149	0	149	0	149
51	1010-3119 City of Coopersville	1	1.30%	149	0	149	0	149
52	1010-3120 City of Hudsonville	1	1.30%	149	0	149	0	149
53	1010-3160 Sheriff SCAT	1	1.30%	149	0	149	0	149
54	1010-3170 Blendon/Holl/Robsn/Zeeld	1	1.30%	149	0	149	0	149
55	1010-3200 Sheriff Training	1	1.30%	149	0	149	0	149
56	1010-3250 Central Dispatch	1	1.30%	149	0	149	0	149
57	1010-3310 Marine Safety	1	1.30%	149	0	149	0	149
58	1010-3510 Jail	1	1.30%	149	0	149	0	149
59	1010-3540 Lakeshore Police Academy	1	1.30%	149	0	149	0	149
60	1010-4260 Emergency Services	1	1.30%	149	0	149	0	149
61	1010-4261 HLS Equip Grt	1	1.30%	149	0	149	0	149
62	1010-4262 Solution Area Planner Grt	1	1.30%	149	0	149	0	149
63	1010-4263 Haz-Mat Response Team	1	1.30%	149	0	149	0	149
64	1010-4265 Homeland Security Equip C	1	1.30%	149	0	149	0	149
65	1010-4300 Animal Control	1	1.30%	149	0	149	0	149
66	1010-4450 Drain Assessments	1	1.30%	149	0	149	0	149
67	1010-6039 Jail Health Services	1	1.30%	149	0	149	0	149
68	1010-6300 Substance Abuse	1	1.30%	149	0	149	0	149
69	1010-6480 Medical Examiners	1	1.30%	149	0	149	0	149
70	1010-6810 Veteran Burial	1	1.30%	149	0	149	0	149
71	1010-6890 Dept of Veteran's Affairs	1	1.30%	149	0	149	0	149
72	1010-7210 Planning & Transportation	1	1.30%	149	0	149	0	149
73	1010-7211 Planning/Performance Imp	1	1.30%	149	0	149	0	149
74	1010-7212 Road Salt Management Pla	1	1.30%	149	0	149	0	149
75	1010-8900 Contingency	1	1.30%	149	0	149	0	149
76	1010-9010 Equip Rental	1	1.30%	149	0	149	0	149
77	1010-9300 Transfers in Control	1	1.30%	149	0	149	0	149
78	1010-9650 Oper Trans Out - Internal	1	1.30%	149	0	149	0	149
Subtotal		77	100.00%	11,500	0	11,500	0	11,500
Direct Bills						0		0
TOTAL						11,500		11,500

ALLOCATION SUMMARY

Dept:2 1010-2010 Fiscal Services

Department	A/P	G/L Budget/Audit , Grants	Payroll	Purchasing	Cost Plan	Total
0 DIRECT BILLED	26,993	\$0	\$0	\$0	\$0	\$26,993
2 1010-2010 Fiscal Services	3,629	11,051	1,009	1,293	149	17,132
3 1010-2100 Corporate Counsel	481	1,469	135	173	149	2,407
4 1010-2230 Administrator	867	2,649	243	311	149	4,220
5 1010-2260 Human Resources	1,320	4,035	370	474	149	6,348
6 1010-2530 County Treasurer	2,732	8,349	766	981	149	12,977
7 1010-2651 B&G-Hud. Human Services	322	983	90	116	149	1,660
8 1010-2652 B&G-Holl Human Services	400	1,224	112	144	149	2,030
9 1010-2653 B&G-Fulton Street	149	456	42	54	149	850
10 1010-2654 B&G-Grand Haven	1,110	3,393	311	399	149	5,362
11 1010-2655 B&G-12251 James	407	1,243	114	146	149	2,059
12 1010-2656 B&G-Holl Dist Ct.	440	1,346	124	158	149	2,218
13 1010-2658 B&G-G.H. Hlth Fac	173	528	48	62	149	961
14 1010-2659 B&G-12263 James	486	1,485	136	174	149	2,431
15 1010-2660 B&G-Coopersville	54	164	15	19	149	402
16 1010-2661 B&G-Emergency Serv	0	0	0	0	149	149
17 1010-2665 B&G-Probate/Jail/Juvenile	1,014	3,100	284	364	149	4,912
18 1010-2667 B&G-Admin Annex	1,159	3,543	325	416	149	5,593
19 1010-2668 B&G-FIA	573	1,753	161	206	149	2,843
20 1010-8650 Insurance	0	0	0	0	149	149
21 1010-1010 Commissioners	3,357	10,262	942	1,206	149	15,916
22 1010-1290 Reapportionment/Tax Alloc	0	0	0	0	149	149
23 1010-1310 Circuit Court	4,502	13,760	1,262	1,617	149	21,291
24 1010-1360 District Court	16,412	50,167	4,603	5,894	149	77,225
25 1010-1370 Circuit Ct-Legal Self-Help	0	0	0	0	149	149
26 1010-1373 State Justice Institute	0	0	0	0	149	149
27 1010-1375 SJI Technical Assistance	0	0	0	0	149	149
28 1010-1480 Probate Court	1,831	5,597	514	658	149	8,749
29 1010-1490 Circuit Ct-Juvenile Serv	1,773	5,420	497	637	149	8,477
30 1010-1492 Juvenile Account Incent	0	0	0	0	149	149
31 1010-1520 Adult Probation	0	0	0	0	149	149
32 1010-1660 Family Counseling Service	0	0	0	0	149	149
33 1010-1670 Jury Board	0	0	0	0	149	149
34 1010-1910 Elections	305	933	86	110	149	1,583
35 1010-1920 Canvassing Board	0	0	0	0	149	149
36 1010-2150 County Clerk	7,020	21,457	1,969	2,521	149	33,115
37 1010-2250 Equalization	3,815	11,661	1,070	1,370	149	18,066
38 1010-2251 Grand Haven Assessing	0	0	0	0	149	149
39 1010-2290 Prosecuting Attorney	7,966	24,349	2,234	2,861	149	37,559
40 1010-2360 Register of Deeds	2,747	8,396	770	986	149	13,049
41 1010-2450 Survey & Remonumentatio	46	140	13	16	149	364

ALLOCATION SUMMARY

Dept:2 1010-2010 Fiscal Services

Department	A/P	G/L Budget/Audit , Grants	Payroll	Purchasing	Cost Plan	Total
42 1010-2470 Plat Board	0	\$0	\$0	\$0	\$149	\$149
43 1010-2570 MSU Extension	916	2,799	257	329	149	4,449
44 1010-2590 Geographic Info Sys	1,526	4,665	428	548	149	7,316
45 1010-2610 Bldg Authority	0	0	0	0	149	149
46 1010-2750 Drain Commission	2,136	6,530	599	767	149	10,182
47 1010-2800 Ottawa Soil/Water Conv	0	0	0	0	149	149
48 1010-3020 Sheriff	21,654	66,190	6,073	7,777	149	101,842
49 1010-3100 WEMET Operations	1,831	5,597	514	658	149	8,749
50 1010-3113 C.O.P.S. Holland/W Ottaw	305	933	86	110	149	1,583
51 1010-3119 City of Coopersville	1,526	4,665	428	548	149	7,316
52 1010-3120 City of Hudsonville	1,831	5,597	514	658	149	8,749
53 1010-3160 Sheriff SCAT	0	0	0	0	149	149
54 1010-3170 Blendon/Holl/Robsn/Zeeld	305	933	86	110	149	1,583
55 1010-3200 Sheriff Training	0	0	0	0	149	149
56 1010-3250 Central Dispatch	0	0	0	0	149	149
57 1010-3310 Marine Safety	229	700	64	82	149	1,224
58 1010-3510 Jail	23,195	70,901	6,505	8,330	149	109,081
59 1010-3540 Lakeshore Police Academy	0	0	0	0	149	149
60 1010-4260 Emergency Services	641	1,959	180	230	149	3,159
61 1010-4261 HLS Equip Grt	0	0	0	0	149	149
62 1010-4262 Solution Area Planner Grt	0	0	0	0	149	149
63 1010-4263 Haz-Mat Response Team	122	373	34	44	149	723
64 1010-4265 Homeland Security Equip C	204	625	57	73	149	1,110
65 1010-4300 Animal Control	916	2,799	257	329	149	4,449
66 1010-4450 Drain Assessments	0	0	0	0	149	149
67 1010-6039 Jail Health Services	0	0	0	0	149	149
68 1010-6300 Substance Abuse	0	0	0	0	149	149
69 1010-6480 Medical Examiners	61	187	17	22	149	436
70 1010-6810 Veteran Burial	0	0	0	0	149	149
71 1010-6890 Dept of Veteran's Affairs	0	0	0	0	149	149
72 1010-7210 Planning & Transportation	0	0	0	0	149	149
73 1010-7211 Planning/Performance Imp	1,785	5,457	501	641	149	8,534
74 1010-7212 Road Salt Management Pla	0	0	0	0	149	149
75 1010-8900 Contingency	0	0	0	0	149	149
76 1010-9010 Equip Rental	0	0	0	0	149	149
77 1010-9300 Transfers in Control	0	0	0	0	149	149
78 1010-9650 Oper Trans Out - Internal	0	0	0	0	149	149
81 2081 Parks & Recreation	4,883	14,926	1,369	1,754	0	22,933
82 2160 FOC	11,025	33,701	3,092	3,960	0	51,778
83 2170 Judicial Grants	1,373	4,198	385	493	0	6,450
84 2210 Health Fund	25,676	78,485	7,201	9,221	0	120,584

ALLOCATION SUMMARY

Dept:2 1010-2010 Fiscal Services

Department	A/P	G/L Budget/Audit , Grants	Payroll	Purchasing	Cost Plan	Total
85 2220 Mental Health Fund	25,288	\$159,807	\$14,662	\$18,776	\$0	\$218,532
87 2272-5250 Landfill Tipping Allied	1,135	3,470	318	408	0	5,332
97 2601-2320 PA Victims Grt	916	2,799	257	329	0	4,300
100 2610 Community Policing/Sheriff Contr	13,124	40,115	3,680	4,713	0	61,632
102 2661 Sheriff Road Patrol	916	2,799	257	329	0	4,300
104 2740 WIA Admin Cost Pool	1,647	5,036	462	592	0	7,737
105 2741 WIA Youth	439	1,341	123	158	0	2,060
106 2742 WIA Adult	285	872	80	102	0	1,340
107 2473 WIA 6/30 Grt Prgm	933	2,852	262	335	0	4,382
108 2744 WIA 12/31 Grt Prgm	53	163	15	19	0	251
110 2748 WIA 9/30 Grt Prgm	1,232	3,767	346	443	0	5,788
112 2750-3114 Grt Prgm Comm Policing	305	933	86	110	0	1,433
113 2800 Emergency Feeding	145	442	41	52	0	679
115 2850 Community Corrections	2,205	6,740	618	792	0	10,356
117 2870 Comm Action Agency	1,690	5,167	474	607	0	7,939
118 2890 Weatherization	2,282	6,974	640	819	0	10,715
120 2920-6620 Juvenile Detention	9,675	29,573	2,713	3,475	0	45,436
122 2920-6622 Juvenile Intensive Superv	1,007	3,079	282	362	0	4,730
123 2920-6623 Juvenile Treatment	3,611	11,036	1,013	1,297	0	16,956
124 2920-6624 Juvenile Comm. Intervent.	5,855	17,898	1,642	2,103	0	27,498
138 6360-2580 Information Technology	5,463	16,699	1,532	1,962	0	25,656
139 6450 Duplicating	38	117	11	14	0	179
140 6550 Telecommunications	359	1,096	101	129	0	1,684
141 6641-9010 Equip Pool	122	373	34	44	0	573
142 6770-8690 Liabilitiy Insurance	345	1,054	97	124	0	1,620
143 6770-8710 Workers Comp	140	427	39	50	0	656
145 6771-8520 Health Insurance	504	1,542	141	181	0	2,369
146 6771-8540 Dental Insurance	66	201	18	24	0	308
147 6771-8550 Vision Insurance	66	201	18	24	0	308
149 6772-8700 Unemployment Insurance	85	259	24	30	0	398
150 6775-8570 Long-term Disability	27	82	8	10	0	126
999 2nd Allocation Orphans	0	0	0	0	0	0
Total	274,181	838,050	76,885	98,459	11,500	1,299,075

Legal Corporation Counsel
1010-2100

Nature and Extent of Service

The County Prosecuting Attorney's Office administered the Corporate Counsel service. The Corporate Counsel handles consultation, discussion and advice in County legal matters. Duties include legal research, drafting and reviewing contracts and policies, preparing press releases, conferring with County officials and any other service that may be necessary to make clear or resolve County legal matters.

All departments of the County benefit the Corporate Counsel service. Counsel is given to those departments administering Federal and State programs therefore Federal and State programs benefit. The costs for Corporate Counsel have been divided into two main categories and have been distributed to all departments receiving the service.

Legal Services/Specific – For plan purposes, the number of emergency contracts reviewed by services departments is used as the basis of allocation. This base most accurately reflects the total costs in proportion to the actual costs of each department.

General Legal Services – For plan purposes, the general Corporation Counsel services have been allocated to each department based on the number of full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:3 1010-2100 Corporate Counsel

		Amount	General Admin	Legal Services	Gen Admin Legal
Salaries	S1	\$137,941	\$0	\$27,588	\$110,353
<i>Salary % Split</i>			<i>.00%</i>	<i>20.00%</i>	<i>80.00%</i>
Benefits	S	55,320	0	11,064	44,256
		193,261	0	38,652	154,609
SUPPLY & SERVICES COST					
Legal/Trial Ct	D	6,930	0	0	0
Service Contracts	S	1,655	0	331	1,324
Memberships & Dues	S	345	0	69	276
Data Processing	S	7,590	0	1,518	6,072
Telephone	S	987	0	197	790
Travel - Mileage	S	126	0	25	101
Conferences	S	10	0	2	8
Equipment Rental	S	23	0	5	18
Supplies	S	10,199	0	2,040	8,159
Printing & Binding	S	96	0	19	77
Postage	S	279	0	56	223
DEPARTMENT Cost Total		28,240	0	4,262	17,048
ADJUSTMENTS					
Legal/Trial Ct	D	(6,930)	0	0	0
Total		214,571	0	42,914	171,657
General Admin Distribution			0	0	0
Grand Total		\$214,571		\$42,914	\$171,657

B. INCOMING COSTS - (Default Spread Salary%)

Dept:3 1010-2100 Corporate Counsel

Department	First Incoming	Second Incoming	Legal Services	Gen Admin Legal
1 2667 Fillmore Admin Annex	\$2,560	\$0	\$512	\$2,048
Subtotal - Building Depreciation Charg	2,560	0	512	2,048
2 A/P	447	0	89	358
2 G/L Budget/Audit, Grants	1,360	0	272	1,088
2 Payroll	124	0	25	99
2 Purchasing	159	0	32	127
2 Cost Plan	149	0	30	119
Subtotal - 1010-2010 Fiscal Services	2,239	0	448	1,791
3 Gen Admin Legal	0	307	61	246
Subtotal - 1010-2100 Corporate Couns	0	307	61	246
4 County Admin	0	703	141	562
Subtotal - 1010-2230 Administrator	0	703	141	562
5 Personnel Mgmt	0	871	174	697
Subtotal - 1010-2260 Human Resource	0	871	174	697
6 Accounting Gen Fund	0	683	137	546
Subtotal - 1010-2530 County Treasure	0	683	137	546
18 Admin Annex	0	3,837	767	3,070
Subtotal - 1010-2667 B&G-Admin Ann	0	3,837	767	3,070
20 General Liability	0	2,421	484	1,937
Subtotal - 1010-8650 Insurance	0	2,421	484	1,937
2 A/P	0	34	7	27
2 G/L Budget/Audit, Grants	0	110	22	88
2 Payroll	0	11	2	9
2 Purchasing	0	14	3	11
2 Cost Plan	0	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	169	34	135
Total Incoming	4,799	8,991	2,758	11,032
			%20.00	%80.00
C. TOTAL ALLOCATED		\$228,361	\$45,672	\$182,689

Legal Services Allocations

Dept:3 1010-2100 Corporate Counsel

	# of Emergency Contracts	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	7	1.67%	\$733	\$0	\$733	\$0	\$733
4 1010-2230 Administrator	6	1.43%	628	0	628	26	654
5 1010-2260 Human Resources	1	0.24%	105	0	105	4	109
6 1010-2530 County Treasurer	2	0.48%	209	0	209	9	218
29 1010-1490 Circuit Ct-Juvenile Serv	4	0.95%	419	0	419	17	436
39 1010-2290 Prosecuting Attorney	3	0.72%	314	0	314	13	327
48 1010-3020 Sheriff	6	1.43%	628	0	628	26	654
60 1010-4260 Emergency Services	1	0.24%	105	0	105	4	109
73 1010-7211 Planning/Performance Imp	18	4.30%	1,885	0	1,885	79	1,963
81 2081 Parks & Recreation	4	0.95%	419	0	419	17	436
82 2160 FOC	1	0.24%	105	0	105	4	109
84 2210 Health Fund	36	8.59%	3,770	0	3,770	157	3,927
85 2220 Mental Health Fund	189	45.11%	19,790	0	19,790	825	20,615
105 2741 WIA Youth	11	2.63%	1,152	0	1,152	48	1,200
106 2742 WIA Adult	9	2.15%	942	0	942	39	982
107 2473 WIA 6/30 Grt Prgm	36	8.59%	3,770	0	3,770	157	3,927
110 2748 WIA 9/30 Grt Prgm	21	5.01%	2,199	0	2,199	92	2,291
115 2850 Community Corrections	3	0.72%	314	0	314	13	327
117 2870 Comm Action Agency	32	7.64%	3,351	0	3,351	140	3,490
118 2890 Weatherization	3	0.72%	314	0	314	13	327
120 2920-6620 Juvenile Detention	3	0.72%	314	0	314	13	327
123 2920-6623 Juvenile Treatment	14	3.34%	1,466	0	1,466	61	1,527
138 6360-2580 Information Technology	9	2.15%	942	0	942	39	982
Subtotal	419	100.00%	43,874	0	43,874	1,798	45,672
Direct Bills					0		0
TOTAL					43,874		45,672

Gen Admin Legal Allocations

Dept:3 1010-2100 Corporate Counsel

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$2,498	\$0	\$2,498	\$0	\$2,498
3 1010-2100 Corporate Counsel	1.58	0.18%	307	0	307	0	307
4 1010-2230 Administrator	2.84	0.32%	554	0	554	23	577
5 1010-2260 Human Resources	4.33	0.48%	844	0	844	35	879
6 1010-2530 County Treasurer	8.95	1.00%	1,747	0	1,747	73	1,819
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	206	0	206	9	214
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	256	0	256	11	267
9 1010-2653 B&G-Fulton Street	0.49	0.05%	95	0	95	4	99
10 1010-2654 B&G-Grand Haven	3.64	0.40%	710	0	710	30	739
11 1010-2655 B&G-12251 James	1.33	0.15%	260	0	260	11	271
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	282	0	282	12	293
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	110	0	110	5	115
14 1010-2659 B&G-12263 James	1.59	0.18%	311	0	311	13	324
15 1010-2660 B&G-Coopersville	0.18	0.02%	34	0	34	1	36
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	648	0	648	27	676
18 1010-2667 B&G-Admin Annex	3.80	0.42%	741	0	741	31	772
19 1010-2668 B&G-FIA	1.88	0.21%	367	0	367	15	382
21 1010-1010 Commissioners	11.00	1.22%	2,147	0	2,147	89	2,236
23 1010-1310 Circuit Court	14.75	1.64%	2,879	0	2,879	120	2,998
24 1010-1360 District Court	53.78	5.98%	10,494	0	10,494	437	10,931
28 1010-1480 Probate Court	6.00	0.67%	1,171	0	1,171	49	1,220
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	1,134	0	1,134	47	1,181
34 1010-1910 Elections	1.00	0.11%	195	0	195	8	203
36 1010-2150 County Clerk	23.00	2.56%	4,489	0	4,489	187	4,675
37 1010-2250 Equalization	12.50	1.39%	2,439	0	2,439	102	2,541
39 1010-2290 Prosecuting Attorney	26.10	2.90%	5,093	0	5,093	212	5,306
40 1010-2360 Register of Deeds	9.00	1.00%	1,756	0	1,756	73	1,830
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	29	0	29	1	30
43 1010-2570 MSU Extension	3.00	0.33%	585	0	585	24	610
44 1010-2590 Geographic Info Sys	5.00	0.56%	976	0	976	41	1,016
46 1010-2750 Drain Commission	7.00	0.78%	1,366	0	1,366	57	1,423
48 1010-3020 Sheriff	70.95	7.89%	13,846	0	13,846	577	14,423
49 1010-3100 WEMET Operations	6.00	0.67%	1,171	0	1,171	49	1,220
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	195	0	195	8	203
51 1010-3119 City of Coopersville	5.00	0.56%	976	0	976	41	1,016
52 1010-3120 City of Hudsonville	6.00	0.67%	1,171	0	1,171	49	1,220
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	195	0	195	8	203
57 1010-3310 Marine Safety	0.75	0.08%	146	0	146	6	152
58 1010-3510 Jail	76.00	8.45%	14,832	0	14,832	618	15,449
60 1010-4260 Emergency Services	2.10	0.23%	410	0	410	17	427
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	78	0	78	3	81
64 1010-4265 Homeland Security Equip C	0.67	0.07%	131	0	131	5	136
65 1010-4300 Animal Control	3.00	0.33%	585	0	585	24	610

Gen Admin Legal Allocations

Dept:3 1010-2100 Corporate Counsel

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$39	\$0	\$39	\$2	\$41
73 1010-7211 Planning/Performance Imp	5.85	0.65%	1,142	0	1,142	48	1,189
81 2081 Parks & Recreation	16.00	1.78%	3,122	0	3,122	130	3,252
82 2160 FOC	36.13	4.02%	7,050	0	7,050	294	7,344
83 2170 Judicial Grants	4.50	0.50%	878	0	878	37	915
84 2210 Health Fund	84.13	9.36%	16,418	0	16,418	684	17,102
85 2220 Mental Health Fund	171.30	19.05%	33,430	0	33,430	1,392	34,822
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	726	0	726	30	756
97 2601-2320 PA Victims Grt	3.00	0.33%	585	0	585	24	610
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	8,392	0	8,392	350	8,741
102 2661 Sheriff Road Patrol	3.00	0.33%	585	0	585	24	610
104 2740 WIA Admin Cost Pool	5.40	0.60%	1,053	0	1,053	44	1,097
105 2741 WIA Youth	1.44	0.16%	280	0	280	12	292
106 2742 WIA Adult	0.94	0.10%	182	0	182	8	190
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	597	0	597	25	621
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	34	0	34	1	36
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	788	0	788	33	821
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	195	0	195	8	203
113 2800 Emergency Feeding	0.47	0.05%	93	0	93	4	96
115 2850 Community Corrections	7.23	0.80%	1,410	0	1,410	59	1,469
117 2870 Comm Action Agency	5.54	0.62%	1,081	0	1,081	45	1,126
118 2890 Weatherization	7.48	0.83%	1,459	0	1,459	61	1,520
120 2920-6620 Juvenile Detention	31.70	3.53%	6,186	0	6,186	258	6,444
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	644	0	644	27	671
123 2920-6623 Juvenile Treatment	11.83	1.32%	2,309	0	2,309	96	2,405
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	3,744	0	3,744	156	3,900
138 6360-2580 Information Technology	17.90	1.99%	3,493	0	3,493	145	3,639
139 6450 Duplicating	0.13	0.01%	24	0	24	1	25
140 6550 Telecommunications	1.18	0.13%	229	0	229	10	239
141 6641-9010 Equip Pool	0.40	0.04%	78	0	78	3	81
142 6770-8690 Liabiliti Insurance	1.13	0.13%	221	0	221	9	230
143 6770-8710 Workers Comp	0.46	0.05%	89	0	89	4	93
145 6771-8520 Health Insurance	1.65	0.18%	323	0	323	13	336
146 6771-8540 Dental Insurance	0.22	0.02%	42	0	42	2	44
147 6771-8550 Vision Insurance	0.22	0.02%	42	0	42	2	44
149 6772-8700 Unemployment Insurance	0.28	0.03%	54	0	54	2	57
150 6775-8570 Long-term Disability	0.09	0.01%	17	0	17	1	18
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)

Gen Admin Legal Allocations

Dept:3 1010-2100 Corporate Counsel

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	175,496	0	175,496	7,193	182,689
Direct Bills					0		0
TOTAL					175,496		182,689

ALLOCATION SUMMARY

Dept:3 1010-2100 Corporate Counsel

Department	Legal Services	Gen Admin Legal	Total
0 DIRECT BILLED	0	\$0	\$0
2 1010-2010 Fiscal Services	733	2,498	3,231
3 1010-2100 Corporate Counsel	0	307	307
4 1010-2230 Administrator	654	577	1,232
5 1010-2260 Human Resources	109	879	988
6 1010-2530 County Treasurer	218	1,819	2,038
7 1010-2651 B&G-Hud. Human Services	0	214	214
8 1010-2652 B&G-Holl Human Services	0	267	267
9 1010-2653 B&G-Fulton Street	0	99	99
10 1010-2654 B&G-Grand Haven	0	739	739
11 1010-2655 B&G-12251 James	0	271	271
12 1010-2656 B&G-Holl Dist Ct.	0	293	293
13 1010-2658 B&G-G.H. Hlth Fac	0	115	115
14 1010-2659 B&G-12263 James	0	324	324
15 1010-2660 B&G-Coopersville	0	36	36
17 1010-2665 B&G-Probate/Jail/Juvenile	0	676	676
18 1010-2667 B&G-Admin Annex	0	772	772
19 1010-2668 B&G-FIA	0	382	382
21 1010-1010 Commissioners	0	2,236	2,236
23 1010-1310 Circuit Court	0	2,998	2,998
24 1010-1360 District Court	0	10,931	10,931
28 1010-1480 Probate Court	0	1,220	1,220
29 1010-1490 Circuit Ct-Juvenile Serv	436	1,181	1,617
34 1010-1910 Elections	0	203	203
36 1010-2150 County Clerk	0	4,675	4,675
37 1010-2250 Equalization	0	2,541	2,541
39 1010-2290 Prosecuting Attorney	327	5,306	5,633
40 1010-2360 Register of Deeds	0	1,830	1,830
41 1010-2450 Survey & Remonumentatio	0	30	30
43 1010-2570 MSU Extension	0	610	610
44 1010-2590 Geographic Info Sys	0	1,016	1,016
46 1010-2750 Drain Commission	0	1,423	1,423
48 1010-3020 Sheriff	654	14,423	15,077
49 1010-3100 WEMET Operations	0	1,220	1,220
50 1010-3113 C.O.P.S. Holland/W Ottawa	0	203	203
51 1010-3119 City of Coopersville	0	1,016	1,016
52 1010-3120 City of Hudsonville	0	1,220	1,220
54 1010-3170 Blendon/Holl/Robsn/Zeeld	0	203	203
57 1010-3310 Marine Safety	0	152	152
58 1010-3510 Jail	0	15,449	15,449
60 1010-4260 Emergency Services	109	427	536

ALLOCATION SUMMARY

Dept:3 1010-2100 Corporate Counsel

Department	Legal Services	Gen Admin Legal	Total
63 1010-4263 Haz-Mat Response Team	0	\$81	\$81
64 1010-4265 Homeland Security Equip C	0	136	136
65 1010-4300 Animal Control	0	610	610
69 1010-6480 Medical Examiners	0	41	41
73 1010-7211 Planning/Performance Imp	1,963	1,189	3,153
81 2081 Parks & Recreation	436	3,252	3,689
82 2160 FOC	109	7,344	7,453
83 2170 Judicial Grants	0	915	915
84 2210 Health Fund	3,927	17,102	21,029
85 2220 Mental Health Fund	20,615	34,822	55,437
87 2272-5250 Landfill Tipping Allied	0	756	756
97 2601-2320 PA Victims Grt	0	610	610
100 2610 Community Policing/Sheriff Contr	0	8,741	8,741
102 2661 Sheriff Road Patrol	0	610	610
104 2740 WIA Admin Cost Pool	0	1,097	1,097
105 2741 WIA Youth	1,200	292	1,492
106 2742 WIA Adult	982	190	1,172
107 2473 WIA 6/30 Grt Prgm	3,927	621	4,548
108 2744 WIA 12/31 Grt Prgm	0	36	36
110 2748 WIA 9/30 Grt Prgm	2,291	821	3,111
112 2750-3114 Grt Prgm Comm Policing	0	203	203
113 2800 Emergency Feeding	0	96	96
115 2850 Community Corrections	327	1,469	1,796
117 2870 Comm Action Agency	3,490	1,126	4,616
118 2890 Weatherization	327	1,520	1,847
120 2920-6620 Juvenile Detention	327	6,444	6,771
122 2920-6622 Juvenile Intensive Superv	0	671	671
123 2920-6623 Juvenile Treatment	1,527	2,405	3,932
124 2920-6624 Juvenile Comm. Intervent.	0	3,900	3,900
138 6360-2580 Information Technology	982	3,639	4,620
139 6450 Duplicating	0	25	25
140 6550 Telecommunications	0	239	239
141 6641-9010 Equip Pool	0	81	81
142 6770-8690 Liabiltiy Insurance	0	230	230
143 6770-8710 Workers Comp	0	93	93
145 6771-8520 Health Insurance	0	336	336
146 6771-8540 Dental Insurance	0	44	44
147 6771-8550 Vision Insurance	0	44	44
149 6772-8700 Unemployment Insurance	0	57	57
150 6775-8570 Long-term Disability	0	18	18
999 2nd Allocation Orphans	0	(0)	(0)

ALLOCATION SUMMARY

Dept:3 1010-2100 Corporate Counsel

Department	Legal Services	Gen Admin Legal	Total
Total	45,672	182,689	228,361

**County Administrator
1010-2230**

Nature and Extent of Service

The County Administrator's Office provides overall administration to County departments and their grant programs. Administrative services include personnel services, monitoring and implementation of personnel policies, union and non-union contracts, fringe benefit agreements, life insurance, unemployment insurance, retirement planning and monitoring and record keeping. The administration department is also responsible for the preparation, review and monitoring the County budget, including monitoring fund deficits and operating deficiencies, appropriations, collection and disbursements of funds and the maintenance of title to assets.

The coordination of the departments with various problems which arise during the normal course of daily operations is handled by the Administrator's office. Problems could include: problems with an employee, a space problem, storage conditions, need for more equipment, among other issues. The administrator's office is responsible for reviewing contracts and correspondence between the County's legal counsel attorneys and the department heads.

Contracts for liability, health, workers' compensation insurance are administered through the administrator's office. The administrator's office handles the review of coverage, maintenance of files for financial reporting, cost comparisons, and policy change. The cost for these services has been allocated to all departments based on the number of full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:4 1010-2230 Administrator

		Amount	General Admin	County Admin
Salaries	S1	\$256,661	\$0	\$256,661
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	90,983	0	90,983
		347,644	0	347,644
SUPPLY & SERVICES COST				
Office Supplies	S	2,772	0	2,772
Printing & Binding	S	1,254	0	1,254
Postage	S	197	0	197
Periodicals	S	0	0	0
Operational Supplies	S	1,635	0	1,635
Service Contracts	S	846	0	846
Memberships & Dues	S	2,974	0	2,974
Data Processing	S	11,236	0	11,236
Telephone	S	3,182	0	3,182
Travel - Mileage	S	6,754	0	6,754
Conferences	S	5,833	0	5,833
Employee Training	S	0	0	0
Equip Rental	S	12	0	12
DEPARTMENT Cost Total		36,695	0	36,695
ADJUSTMENTS				
Total		384,339	0	384,339
General Admin Distribution			0	0
Grand Total		\$384,339		\$384,339

B. INCOMING COSTS - (Default Spread Salary%)

Dept:4 1010-2230 Administrator

Department	First Incoming	Second Incoming	County Admin
1 2667 Fillmore Admin Annex	\$11,674	\$0	\$11,674
Subtotal - Building Depreciation Charge	11,674	0	11,674
2 A/P	805	0	805
2 G/L Budget/Audit, Grants	2,452	0	2,452
2 Payroll	224	0	224
2 Purchasing	287	0	287
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	3,917	0	3,917
3 Legal Services	628	0	628
3 Gen Admin Legal	554	0	554
Subtotal - 1010-2100 Corporate Couns	1,182	0	1,182
4 County Admin	0	1,267	1,267
Subtotal - 1010-2230 Administrator	0	1,267	1,267
5 Personnel Mgmt	0	1,570	1,570
5 Legal	0	5	5
Subtotal - 1010-2260 Human Resource	0	1,575	1,575
6 Accounting Gen Fund	0	769	769
Subtotal - 1010-2530 County Treasure	0	769	769
18 Admin Annex	0	17,499	17,499
Subtotal - 1010-2667 B&G-Admin Ann	0	17,499	17,499
20 General Liability	0	4,366	4,366
Subtotal - 1010-8650 Insurance	0	4,366	4,366
2 A/P	0	61	61
2 G/L Budget/Audit, Grants	0	197	197
2 Payroll	0	19	19
2 Purchasing	0	24	24
2 Cost Plan	0	0	0

B. INCOMING COSTS - (Default Spread Salary%)

Dept:4 1010-2230 Administrator

Department	First Incoming	Second Incoming	County Admin
Subtotal - 1010-2010 Fiscal Services	\$0	\$301	\$301
3 Legal Services	0	26	26
3 Gen Admin Legal	0	23	23
Subtotal - 1010-2100 Corporate Couns	0	49	49
Total Incoming	16,773	25,826	42,599 %100.00
C. TOTAL ALLOCATED		\$426,938	\$426,938

County Admin Allocations

Dept:4 1010-2230 Administrator

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$5,709	\$0	\$5,709	\$0	\$5,709
3 1010-2100 Corporate Counsel	1.58	0.18%	703	0	703	0	703
4 1010-2230 Administrator	2.84	0.32%	1,267	0	1,267	0	1,267
5 1010-2260 Human Resources	4.33	0.48%	1,929	0	1,929	127	2,056
6 1010-2530 County Treasurer	8.95	1.00%	3,992	0	3,992	262	4,254
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	470	0	470	31	501
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	585	0	585	38	624
9 1010-2653 B&G-Fulton Street	0.49	0.05%	218	0	218	14	232
10 1010-2654 B&G-Grand Haven	3.64	0.40%	1,622	0	1,622	106	1,729
11 1010-2655 B&G-12251 James	1.33	0.15%	594	0	594	39	633
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	644	0	644	42	686
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	252	0	252	17	269
14 1010-2659 B&G-12263 James	1.59	0.18%	710	0	710	47	757
15 1010-2660 B&G-Coopersville	0.18	0.02%	79	0	79	5	84
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	1,482	0	1,482	97	1,579
18 1010-2667 B&G-Admin Annex	3.80	0.42%	1,694	0	1,694	111	1,805
19 1010-2668 B&G-FIA	1.88	0.21%	838	0	838	55	893
21 1010-1010 Commissioners	11.00	1.22%	4,906	0	4,906	322	5,228
23 1010-1310 Circuit Court	14.75	1.64%	6,579	0	6,579	432	7,011
24 1010-1360 District Court	53.78	5.98%	23,986	0	23,986	1,574	25,560
28 1010-1480 Probate Court	6.00	0.67%	2,676	0	2,676	176	2,852
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	2,591	0	2,591	170	2,762
34 1010-1910 Elections	1.00	0.11%	446	0	446	29	475
36 1010-2150 County Clerk	23.00	2.56%	10,259	0	10,259	673	10,932
37 1010-2250 Equalization	12.50	1.39%	5,575	0	5,575	366	5,941
39 1010-2290 Prosecuting Attorney	26.10	2.90%	11,642	0	11,642	764	12,406
40 1010-2360 Register of Deeds	9.00	1.00%	4,014	0	4,014	264	4,278
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	67	0	67	4	71
43 1010-2570 MSU Extension	3.00	0.33%	1,338	0	1,338	88	1,426
44 1010-2590 Geographic Info Sys	5.00	0.56%	2,230	0	2,230	146	2,377
46 1010-2750 Drain Commission	7.00	0.78%	3,122	0	3,122	205	3,327
48 1010-3020 Sheriff	70.95	7.89%	31,646	0	31,646	2,077	33,724
49 1010-3100 WEMET Operations	6.00	0.67%	2,676	0	2,676	176	2,852
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	446	0	446	29	475
51 1010-3119 City of Coopersville	5.00	0.56%	2,230	0	2,230	146	2,377
52 1010-3120 City of Hudsonville	6.00	0.67%	2,676	0	2,676	176	2,852
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	446	0	446	29	475
57 1010-3310 Marine Safety	0.75	0.08%	335	0	335	22	356
58 1010-3510 Jail	76.00	8.45%	33,899	0	33,899	2,225	36,124
60 1010-4260 Emergency Services	2.10	0.23%	937	0	937	61	998
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	178	0	178	12	190
64 1010-4265 Homeland Security Equip C	0.67	0.07%	299	0	299	20	318
65 1010-4300 Animal Control	3.00	0.33%	1,338	0	1,338	88	1,426

County Admin Allocations

Dept:4 1010-2230 Administrator

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$89	\$0	\$89	\$6	\$95
73 1010-7211 Planning/Performance Imp	5.85	0.65%	2,609	0	2,609	171	2,781
81 2081 Parks & Recreation	16.00	1.78%	7,137	0	7,137	468	7,605
82 2160 FOC	36.13	4.02%	16,113	0	16,113	1,058	17,171
83 2170 Judicial Grants	4.50	0.50%	2,007	0	2,007	132	2,139
84 2210 Health Fund	84.13	9.36%	37,525	0	37,525	2,463	39,988
85 2220 Mental Health Fund	171.30	19.05%	76,406	0	76,406	5,016	81,422
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	1,659	0	1,659	109	1,768
97 2601-2320 PA Victims Grt	3.00	0.33%	1,338	0	1,338	88	1,426
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	19,180	0	19,180	1,259	20,439
102 2661 Sheriff Road Patrol	3.00	0.33%	1,338	0	1,338	88	1,426
104 2740 WIA Admin Cost Pool	5.40	0.60%	2,408	0	2,408	158	2,566
105 2741 WIA Youth	1.44	0.16%	641	0	641	42	683
106 2742 WIA Adult	0.94	0.10%	417	0	417	27	444
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	1,364	0	1,364	90	1,453
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	78	0	78	5	83
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	1,801	0	1,801	118	1,919
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	446	0	446	29	475
113 2800 Emergency Feeding	0.47	0.05%	211	0	211	14	225
115 2850 Community Corrections	7.23	0.80%	3,223	0	3,223	212	3,434
117 2870 Comm Action Agency	5.54	0.62%	2,471	0	2,471	162	2,633
118 2890 Weatherization	7.48	0.83%	3,335	0	3,335	219	3,553
120 2920-6620 Juvenile Detention	31.70	3.53%	14,139	0	14,139	928	15,068
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	1,472	0	1,472	97	1,569
123 2920-6623 Juvenile Treatment	11.83	1.32%	5,277	0	5,277	346	5,623
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	8,557	0	8,557	562	9,119
138 6360-2580 Information Technology	17.90	1.99%	7,984	0	7,984	524	8,508
139 6450 Duplicating	0.13	0.01%	56	0	56	4	59
140 6550 Telecommunications	1.18	0.13%	524	0	524	34	558
141 6641-9010 Equip Pool	0.40	0.04%	178	0	178	12	190
142 6770-8690 Liabiliti Insurance	1.13	0.13%	504	0	504	33	537
143 6770-8710 Workers Comp	0.46	0.05%	204	0	204	13	218
145 6771-8520 Health Insurance	1.65	0.18%	737	0	737	48	786
146 6771-8540 Dental Insurance	0.22	0.02%	96	0	96	6	102
147 6771-8550 Vision Insurance	0.22	0.02%	96	0	96	6	102
149 6772-8700 Unemployment Insurance	0.28	0.03%	124	0	124	8	132
150 6775-8570 Long-term Disability	0.09	0.01%	39	0	39	3	42
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)

County Admin Allocations

Dept:4 1010-2230 Administrator

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	401,112	0	401,112	25,826	426,938
Direct Bills					0		0
TOTAL					401,112		426,938

ALLOCATION SUMMARY

Dept:4 1010-2230 Administrator

Department	County Admin	Total
0 DIRECT BILLED	0	\$0
2 1010-2010 Fiscal Services	5,709	5,709
3 1010-2100 Corporate Counsel	703	703
4 1010-2230 Administrator	1,267	1,267
5 1010-2260 Human Resources	2,056	2,056
6 1010-2530 County Treasurer	4,254	4,254
7 1010-2651 B&G-Hud. Human Services	501	501
8 1010-2652 B&G-Holl Human Services	624	624
9 1010-2653 B&G-Fulton Street	232	232
10 1010-2654 B&G-Grand Haven	1,729	1,729
11 1010-2655 B&G-12251 James	633	633
12 1010-2656 B&G-Holl Dist Ct.	686	686
13 1010-2658 B&G-G.H. Hlth Fac	269	269
14 1010-2659 B&G-12263 James	757	757
15 1010-2660 B&G-Coopersville	84	84
17 1010-2665 B&G-Probate/Jail/Juvenile	1,579	1,579
18 1010-2667 B&G-Admin Annex	1,805	1,805
19 1010-2668 B&G-FIA	893	893
21 1010-1010 Commissioners	5,228	5,228
23 1010-1310 Circuit Court	7,011	7,011
24 1010-1360 District Court	25,560	25,560
28 1010-1480 Probate Court	2,852	2,852
29 1010-1490 Circuit Ct-Juvenile Serv	2,762	2,762
34 1010-1910 Elections	475	475
36 1010-2150 County Clerk	10,932	10,932
37 1010-2250 Equalization	5,941	5,941
39 1010-2290 Prosecuting Attorney	12,406	12,406
40 1010-2360 Register of Deeds	4,278	4,278
41 1010-2450 Survey & Remonumentatio	71	71
43 1010-2570 MSU Extension	1,426	1,426
44 1010-2590 Geographic Info Sys	2,377	2,377
46 1010-2750 Drain Commission	3,327	3,327
48 1010-3020 Sheriff	33,724	33,724
49 1010-3100 WEMET Operations	2,852	2,852
50 1010-3113 C.O.P.S. Holland/W Ottawa	475	475
51 1010-3119 City of Coopersville	2,377	2,377
52 1010-3120 City of Hudsonville	2,852	2,852
54 1010-3170 Blendon/Holl/Robsn/Zeeld	475	475
57 1010-3310 Marine Safety	356	356
58 1010-3510 Jail	36,124	36,124
60 1010-4260 Emergency Services	998	998

ALLOCATION SUMMARY

Dept:4 1010-2230 Administrator

Department	County Admin	Total
63 1010-4263 Haz-Mat Response Team	190	\$190
64 1010-4265 Homeland Security Equip C	318	318
65 1010-4300 Animal Control	1,426	1,426
69 1010-6480 Medical Examiners	95	95
73 1010-7211 Planning/Performance Imp	2,781	2,781
81 2081 Parks & Recreation	7,605	7,605
82 2160 FOC	17,171	17,171
83 2170 Judicial Grants	2,139	2,139
84 2210 Health Fund	39,988	39,988
85 2220 Mental Health Fund	81,422	81,422
87 2272-5250 Landfill Tipping Allied	1,768	1,768
97 2601-2320 PA Victims Grt	1,426	1,426
100 2610 Community Policing/Sheriff Contr	20,439	20,439
102 2661 Sheriff Road Patrol	1,426	1,426
104 2740 WIA Admin Cost Pool	2,566	2,566
105 2741 WIA Youth	683	683
106 2742 WIA Adult	444	444
107 2473 WIA 6/30 Grt Prgm	1,453	1,453
108 2744 WIA 12/31 Grt Prgm	83	83
110 2748 WIA 9/30 Grt Prgm	1,919	1,919
112 2750-3114 Grt Prgm Comm Policing	475	475
113 2800 Emergency Feeding	225	225
115 2850 Community Corrections	3,434	3,434
117 2870 Comm Action Agency	2,633	2,633
118 2890 Weatherization	3,553	3,553
120 2920-6620 Juvenile Detention	15,068	15,068
122 2920-6622 Juvenile Intensive Superv	1,569	1,569
123 2920-6623 Juvenile Treatment	5,623	5,623
124 2920-6624 Juvenile Comm. Intervent.	9,119	9,119
138 6360-2580 Information Technology	8,508	8,508
139 6450 Duplicating	59	59
140 6550 Telecommunications	558	558
141 6641-9010 Equip Pool	190	190
142 6770-8690 Liabiltiy Insurance	537	537
143 6770-8710 Workers Comp	218	218
145 6771-8520 Health Insurance	786	786
146 6771-8540 Dental Insurance	102	102
147 6771-8550 Vision Insurance	102	102
149 6772-8700 Unemployment Insurance	132	132
150 6775-8570 Long-term Disability	42	42
999 2nd Allocation Orphans	(0)	(0)

ALLOCATION SUMMARY

Dept:4 1010-2230 Administrator

Department	County Admin	Total
Total	426,938	426,938

Human Resources
1010-2260

Nature and Extent of Service

The Human Resources department is responsible for administration of personnel, creation and enforcement of policies (related to grievance resolution and disciplinary processes). The department's duties include: recruitment, selection and interviews of new employees, exit interviews, promotion and classification maintenance focused on employee retention. The Human Resources department also provides other services such as: employee wellness and training programs, Service Award Programs, contract negotiations with unions, and newsletters.

Personnel Management – All costs for the human resources, excluding physicals, advertisement and legal services; have been allocated to each department based on full time employees. It should be noted that the payroll functions, and related expenditures, were moved from the Fiscal Services department to the Human Resources department on November 1, 2011.

Physicals/Advertising – New hire physicals and advertising has been allocated to each department based on the number of new hires for the year.

Legal Services – The cost for legal services have been allocated to each department based on the number of employees with labor agreements.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:5 1010-2260 Human Resources

		Amount	General Admin	Personnel Mgmt	Physical Advertising	Legal
Salaries	S1	\$254,313	\$0	\$254,313	\$0	\$0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	111,333	0	111,333	0	0
		365,646	0	365,646	0	0
SUPPLY & SERVICES COST						
Office Supplies	S	8,139	0	8,139	0	0
Printing & Binding	S	309	0	309	0	0
Postage	S	2,378	0	2,378	0	0
Operational Supplies	S	9,116	0	9,116	0	0
Employment Physicals	P	9,738	0	0	9,738	0
Legal/Trial Ct	P	13,950	0	0	0	13,950
Service Contracts	S	8,007	0	8,007	0	0
Memberships & Dues	S	540	0	540	0	0
Data Processing	S	34,906	0	34,906	0	0
Telephone	S	4,024	0	4,024	0	0
Travel - Mileage	S	1,106	0	1,106	0	0
Conferences	S	1,166	0	1,166	0	0
Advertising	P	4,610	0	0	4,610	0
Equip Rental	S	88	0	88	0	0
Employee Training	S	0	0	0	0	0
County Training	S	37,232	0	37,232	0	0
DEPARTMENT Cost Total		135,309	0	107,011	14,348	13,950
ADJUSTMENTS						
Total		500,955	0	472,657	14,348	13,950
General Admin Distribution			0	0	0	0
Grand Total		\$500,955		\$472,657	\$14,348	\$13,950

B. INCOMING COSTS - (Default Spread Salary%)

Dept:5 1010-2260 Human Resources

Department	First Incoming	Second Incoming	Personnel Mgmt	Physical Advertising	Legal
1 2667 Fillmore Admin Annex	\$15,764	\$0	\$15,764	\$0	\$0
Subtotal - Building Depreciation Charge	15,764	0	15,764	0	0
2 A/P	1,226	0	1,226	0	0
2 G/L Budget/Audit, Grants	3,734	0	3,734	0	0
2 Payroll	341	0	341	0	0
2 Purchasing	437	0	437	0	0
2 Cost Plan	149	0	149	0	0
Subtotal - 1010-2010 Fiscal Services	5,887	0	5,887	0	0
3 Legal Services	105	0	105	0	0
3 Gen Admin Legal	844	0	844	0	0
Subtotal - 1010-2100 Corporate Couns	949	0	949	0	0
4 County Admin	1,929	0	1,929	0	0
Subtotal - 1010-2230 Administrator	1,929	0	1,929	0	0
5 Personnel Mgmt	0	2,391	2,391	0	0
Subtotal - 1010-2260 Human Resource	0	2,391	2,391	0	0
6 Accounting Gen Fund	0	1,217	1,217	0	0
Subtotal - 1010-2530 County Treasure	0	1,217	1,217	0	0
18 Admin Annex	0	23,631	23,631	0	0
Subtotal - 1010-2667 B&G-Admin Ann	0	23,631	23,631	0	0
20 General Liability	0	6,648	6,648	0	0
Subtotal - 1010-8650 Insurance	0	6,648	6,648	0	0
2 A/P	0	94	94	0	0
2 G/L Budget/Audit, Grants	0	301	301	0	0
2 Payroll	0	29	29	0	0
2 Purchasing	0	37	37	0	0
2 Cost Plan	0	0	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	461	461	0	0
3 Legal Services	0	4	4	0	0

B. INCOMING COSTS - (Default Spread Salary%)

Dept:5 1010-2260 Human Resources

Department	First Incoming	Second Incoming	Personnel Mgmt	Physical Advertising	Legal
3 Gen Admin Legal	\$0	\$35	\$35	\$0	\$0
Subtotal - 1010-2100 Corporate Couns	0	39	39	0	0
4 County Admin	0	127	127	0	0
Subtotal - 1010-2230 Administrator	0	127	127	0	0
Total Incoming	24,529	34,514	59,043	0	0
			%94.95	%2.56	%2.49
C. TOTAL ALLOCATED		\$559,998	\$531,700	\$14,348	\$13,950

Personnel Mgmt Allocations

Dept:5 1010-2260 Human Resources

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	1.42%	\$7,077	\$0	\$7,077	\$0	\$7,077
3 1010-2100 Corporate Counsel	1.58	0.18%	871	0	871	0	871
4 1010-2230 Administrator	2.84	0.32%	1,570	0	1,570	0	1,570
5 1010-2260 Human Resources	4.33	0.48%	2,391	0	2,391	0	2,391
6 1010-2530 County Treasurer	8.95	1.00%	4,948	0	4,948	352	5,300
7 1010-2651 B&G-Hud. Human Services	1.05	0.12%	583	0	583	41	624
8 1010-2652 B&G-Holl Human Services	1.31	0.15%	725	0	725	52	777
9 1010-2653 B&G-Fulton Street	0.49	0.05%	270	0	270	19	290
10 1010-2654 B&G-Grand Haven	3.64	0.40%	2,011	0	2,011	143	2,154
11 1010-2655 B&G-12251 James	1.33	0.15%	736	0	736	52	789
12 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	798	0	798	57	855
13 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	313	0	313	22	335
14 1010-2659 B&G-12263 James	1.59	0.18%	880	0	880	63	943
15 1010-2660 B&G-Coopersville	0.18	0.02%	97	0	97	7	104
17 1010-2665 B&G-Probate/Jail/Juvenile	3.32	0.37%	1,837	0	1,837	131	1,968
18 1010-2667 B&G-Admin Annex	3.80	0.42%	2,100	0	2,100	149	2,249
19 1010-2668 B&G-FIA	1.88	0.21%	1,039	0	1,039	74	1,113
21 1010-1010 Commissioners	11.00	1.22%	6,082	0	6,082	433	6,514
23 1010-1310 Circuit Court	14.75	1.64%	8,155	0	8,155	580	8,735
24 1010-1360 District Court	53.78	5.98%	29,731	0	29,731	2,115	31,845
28 1010-1480 Probate Court	6.00	0.67%	3,317	0	3,317	236	3,553
29 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	3,212	0	3,212	228	3,441
34 1010-1910 Elections	1.00	0.11%	553	0	553	39	592
36 1010-2150 County Clerk	23.00	2.56%	12,716	0	12,716	904	13,620
37 1010-2250 Equalization	12.50	1.39%	6,911	0	6,911	492	7,402
39 1010-2290 Prosecuting Attorney	26.10	2.90%	14,430	0	14,430	1,026	15,456
40 1010-2360 Register of Deeds	9.00	1.00%	4,976	0	4,976	354	5,330
41 1010-2450 Survey & Remonumentatio	0.15	0.02%	83	0	83	6	89
43 1010-2570 MSU Extension	3.00	0.33%	1,659	0	1,659	118	1,777
44 1010-2590 Geographic Info Sys	5.00	0.56%	2,764	0	2,764	197	2,961
46 1010-2750 Drain Commission	7.00	0.78%	3,870	0	3,870	275	4,145
48 1010-3020 Sheriff	70.95	7.89%	39,226	0	39,226	2,790	42,016
49 1010-3100 WEMET Operations	6.00	0.67%	3,317	0	3,317	236	3,553
50 1010-3113 C.O.P.S. Holland/W Ottawa	1.00	0.11%	553	0	553	39	592
51 1010-3119 City of Coopersville	5.00	0.56%	2,764	0	2,764	197	2,961
52 1010-3120 City of Hudsonville	6.00	0.67%	3,317	0	3,317	236	3,553
54 1010-3170 Blendon/Holl/Robsn/Zeeld	1.00	0.11%	553	0	553	39	592
57 1010-3310 Marine Safety	0.75	0.08%	415	0	415	29	444
58 1010-3510 Jail	76.00	8.45%	42,018	0	42,018	2,988	45,007
60 1010-4260 Emergency Services	2.10	0.23%	1,161	0	1,161	83	1,244
63 1010-4263 Haz-Mat Response Team	0.40	0.04%	221	0	221	16	237
64 1010-4265 Homeland Security Equip C	0.67	0.07%	370	0	370	26	397
65 1010-4300 Animal Control	3.00	0.33%	1,659	0	1,659	118	1,777

Personnel Mgmt Allocations

Dept:5 1010-2260 Human Resources

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
69 1010-6480 Medical Examiners	0.20	0.02%	\$111	\$0	\$111	\$8	\$118
73 1010-7211 Planning/Performance Imp	5.85	0.65%	3,234	0	3,234	230	3,464
81 2081 Parks & Recreation	16.00	1.78%	8,846	0	8,846	629	9,475
82 2160 FOC	36.13	4.02%	19,973	0	19,973	1,420	21,393
83 2170 Judicial Grants	4.50	0.50%	2,488	0	2,488	177	2,665
84 2210 Health Fund	84.13	9.36%	46,513	0	46,513	3,308	49,821
85 2220 Mental Health Fund	171.30	19.05%	94,707	0	94,707	6,736	101,443
87 2272-5250 Landfill Tipping Allied	3.72	0.41%	2,057	0	2,057	146	2,203
97 2601-2320 PA Victims Grt	3.00	0.33%	1,659	0	1,659	118	1,777
100 2610 Community Policing/Sheriff Contr	43.00	4.78%	23,774	0	23,774	1,691	25,464
102 2661 Sheriff Road Patrol	3.00	0.33%	1,659	0	1,659	118	1,777
104 2740 WIA Admin Cost Pool	5.40	0.60%	2,984	0	2,984	212	3,197
105 2741 WIA Youth	1.44	0.16%	794	0	794	57	851
106 2742 WIA Adult	0.94	0.10%	517	0	517	37	554
107 2473 WIA 6/30 Grt Prgm	3.06	0.34%	1,690	0	1,690	120	1,810
108 2744 WIA 12/31 Grt Prgm	0.18	0.02%	97	0	97	7	104
110 2748 WIA 9/30 Grt Prgm	4.04	0.45%	2,233	0	2,233	159	2,391
112 2750-3114 Grt Prgm Comm Policing	1.00	0.11%	553	0	553	39	592
113 2800 Emergency Feeding	0.47	0.05%	262	0	262	19	281
115 2850 Community Corrections	7.23	0.80%	3,995	0	3,995	284	4,279
117 2870 Comm Action Agency	5.54	0.62%	3,062	0	3,062	218	3,280
118 2890 Weatherization	7.48	0.83%	4,133	0	4,133	294	4,427
120 2920-6620 Juvenile Detention	31.70	3.53%	17,526	0	17,526	1,246	18,773
122 2920-6622 Juvenile Intensive Superv	3.30	0.37%	1,824	0	1,824	130	1,954
123 2920-6623 Juvenile Treatment	11.83	1.32%	6,540	0	6,540	465	7,006
124 2920-6624 Juvenile Comm. Intervent.	19.19	2.13%	10,607	0	10,607	754	11,361
138 6360-2580 Information Technology	17.90	1.99%	9,896	0	9,896	704	10,600
139 6450 Duplicating	0.13	0.01%	69	0	69	5	74
140 6550 Telecommunications	1.18	0.13%	650	0	650	46	696
141 6641-9010 Equip Pool	0.40	0.04%	221	0	221	16	237
142 6770-8690 Liabiliti Insurance	1.13	0.13%	625	0	625	44	669
143 6770-8710 Workers Comp	0.46	0.05%	253	0	253	18	271
145 6771-8520 Health Insurance	1.65	0.18%	914	0	914	65	979
146 6771-8540 Dental Insurance	0.22	0.02%	119	0	119	8	127
147 6771-8550 Vision Insurance	0.22	0.02%	119	0	119	8	127
149 6772-8700 Unemployment Insurance	0.28	0.03%	154	0	154	11	165
150 6775-8570 Long-term Disability	0.09	0.01%	49	0	49	3	52
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0

Personnel Mgmt Allocations

Dept:5 1010-2260 Human Resources

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	899.28	100.00%	497,186	0	497,186	34,514	531,700
Direct Bills					0		0
TOTAL					497,186		531,700

Physical Advertising Allocations

Dept:5 1010-2260 Human Resources

	# of New Hires	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 1010-1010 Commissioners	3.00	2.61%	\$374	\$0	\$374	\$0	\$374
23 1010-1310 Circuit Court	2.00	1.74%	250	0	250	0	250
24 1010-1360 District Court	3.00	2.61%	374	0	374	0	374
29 1010-1490 Circuit Ct-Juvenile Serv	1.00	0.87%	125	0	125	0	125
36 1010-2150 County Clerk	5.00	4.35%	624	0	624	0	624
38 1010-2251 Grand Haven Assessing	2.00	1.74%	250	0	250	0	250
39 1010-2290 Prosecuting Attorney	1.00	0.87%	125	0	125	0	125
40 1010-2360 Register of Deeds	2.00	1.74%	250	0	250	0	250
44 1010-2590 Geographic Info Sys	3.00	2.61%	374	0	374	0	374
48 1010-3020 Sheriff	3.00	2.61%	374	0	374	0	374
58 1010-3510 Jail	2.00	1.74%	250	0	250	0	250
60 1010-4260 Emergency Services	0.60	0.52%	75	0	75	0	75
63 1010-4263 Haz-Mat Response Team	0.40	0.35%	50	0	50	0	50
73 1010-7211 Planning/Performance Imp	2.00	1.74%	250	0	250	0	250
81 2081 Parks & Recreation	24.00	20.87%	2,994	0	2,994	0	2,994
83 2170 Judicial Grants	1.00	0.87%	125	0	125	0	125
84 2210 Health Fund	11.80	10.26%	1,472	0	1,472	0	1,472
85 2220 Mental Health Fund	25.00	21.74%	3,119	0	3,119	0	3,119
87 2272-5250 Landfill Tipping Allied	1.20	1.04%	150	0	150	0	150
115 2850 Community Corrections	8.00	6.96%	998	0	998	0	998
120 2920-6620 Juvenile Detention	11.00	9.57%	1,372	0	1,372	0	1,372
133 5160 Delinquent Taxes	1.00	0.87%	125	0	125	0	125
138 6360-2580 Information Technology	2.00	1.74%	250	0	250	0	250
Subtotal	115.00	100.00%	14,348	0	14,348	0	14,348
Direct Bills					0		0
TOTAL					14,348		14,348

Legal Allocations

Dept:5 1010-2260 Human Resources

	Union Employees	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4.50	0.67%	\$94	\$0	\$94	\$0	\$94
4 1010-2230 Administrator	0.25	0.04%	5	0	5	0	5
6 1010-2530 County Treasurer	3.60	0.54%	75	0	75	0	75
7 1010-2651 B&G-Hud. Human Services	1.04	0.16%	22	0	22	0	22
8 1010-2652 B&G-Holl Human Services	1.11	0.17%	23	0	23	0	23
9 1010-2653 B&G-Fulton Street	0.41	0.06%	9	0	9	0	9
10 1010-2654 B&G-Grand Haven	3.02	0.45%	63	0	63	0	63
11 1010-2655 B&G-12251 James	1.11	0.17%	23	0	23	0	23
12 1010-2656 B&G-Holl Dist Ct.	2.34	0.35%	49	0	49	0	49
13 1010-2658 B&G-G.H. Hlth Fac	0.50	0.08%	11	0	11	0	11
14 1010-2659 B&G-12263 James	1.41	0.21%	29	0	29	0	29
17 1010-2665 B&G-Probate/Jail/Juvenile	2.90	0.43%	60	0	60	0	60
18 1010-2667 B&G-Admin Annex	2.70	0.40%	56	0	56	0	56
19 1010-2668 B&G-FIA	1.45	0.22%	30	0	30	0	30
23 1010-1310 Circuit Court	2.00	0.30%	42	0	42	0	42
24 1010-1360 District Court	44.20	6.61%	922	0	922	0	922
28 1010-1480 Probate Court	3.00	0.45%	63	0	63	0	63
29 1010-1490 Circuit Ct-Juvenile Serv	2.00	0.30%	42	0	42	0	42
36 1010-2150 County Clerk	18.00	2.69%	375	0	375	0	375
37 1010-2250 Equalization	11.00	1.64%	229	0	229	0	229
38 1010-2251 Grand Haven Assessing	1.00	0.15%	21	0	21	0	21
39 1010-2290 Prosecuting Attorney	11.00	1.64%	229	0	229	0	229
40 1010-2360 Register of Deeds	6.65	0.99%	139	0	139	0	139
41 1010-2450 Survey & Remonumentatio	0.03	0.00%	1	0	1	0	1
43 1010-2570 MSU Extension	2.00	0.30%	42	0	42	0	42
46 1010-2750 Drain Commission	6.00	0.90%	125	0	125	0	125
47 1010-2800 Ottawa Soil/Water Conv	67.70	10.12%	1,411	0	1,411	0	1,411
48 1010-3020 Sheriff	6.00	0.90%	125	0	125	0	125
50 1010-3113 C.O.P.S. Holland/W Ottawa	5.00	0.75%	104	0	104	0	104
51 1010-3119 City of Coopersville	6.00	0.90%	125	0	125	0	125
57 1010-3310 Marine Safety	1.00	0.15%	21	0	21	0	21
58 1010-3510 Jail	74.00	11.06%	1,543	0	1,543	0	1,543
60 1010-4260 Emergency Services	1.60	0.24%	33	0	33	0	33
62 1010-4262 Solution Area Planner Grt	1.00	0.15%	21	0	21	0	21
63 1010-4263 Haz-Mat Response Team	0.40	0.06%	8	0	8	0	8
65 1010-4300 Animal Control	3.00	0.45%	63	0	63	0	63
69 1010-6480 Medical Examiners	0.20	0.03%	4	0	4	0	4
73 1010-7211 Planning/Performance Imp	2.97	0.44%	62	0	62	0	62
81 2081 Parks & Recreation	4.00	0.60%	83	0	83	0	83
82 2160 FOC	32.00	4.78%	667	0	667	0	667
83 2170 Judicial Grants	4.29	0.64%	89	0	89	0	89
84 2210 Health Fund	69.55	10.39%	1,450	0	1,450	0	1,450
85 2220 Mental Health Fund	139.50	20.85%	2,908	0	2,908	0	2,908

Legal Allocations

Dept:5 1010-2260 Human Resources

	Union Employees	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 2272-5250 Landfill Tipping Allied	3.00	0.45%	\$63	\$0	\$63	\$0	\$63
95 2560 ROD Automation Fund	0.35	0.05%	7	0	7	0	7
97 2601-2320 PA Victims Grt	2.00	0.30%	42	0	42	0	42
100 2610 Community Policing/Sheriff Contr	43.00	6.43%	896	0	896	0	896
102 2661 Sheriff Road Patrol	3.00	0.45%	63	0	63	0	63
104 2740 WIA Admin Cost Pool	1.74	0.26%	36	0	36	0	36
105 2741 WIA Youth	0.07	0.01%	1	0	1	0	1
106 2742 WIA Adult	0.30	0.04%	6	0	6	0	6
107 2473 WIA 6/30 Grt Prgm	1.48	0.22%	31	0	31	0	31
108 2744 WIA 12/31 Grt Prgm	0.11	0.02%	2	0	2	0	2
110 2748 WIA 9/30 Grt Prgm	3.42	0.51%	71	0	71	0	71
113 2800 Emergency Feeding	0.65	0.10%	14	0	14	0	14
115 2850 Community Corrections	4.80	0.72%	100	0	100	0	100
117 2870 Comm Action Agency	4.10	0.61%	85	0	85	0	85
118 2890 Weatherization	1.24	0.19%	26	0	26	0	26
120 2920-6620 Juvenile Detention	25.00	3.74%	521	0	521	0	521
122 2920-6622 Juvenile Intensive Superv	3.30	0.49%	69	0	69	0	69
123 2920-6623 Juvenile Treatment	6.00	0.90%	125	0	125	0	125
124 2920-6624 Juvenile Comm. Intervent.	11.71	1.75%	244	0	244	0	244
133 5160 Delinquent Taxes	1.40	0.21%	29	0	29	0	29
139 6450 Duplicating	1.00	0.15%	21	0	21	0	21
Subtotal	669.11	100.00%	13,950	0	13,950	0	13,950
Direct Bills					0		0
TOTAL					13,950		13,950

ALLOCATION SUMMARY

Dept:5 1010-2260 Human Resources

Department	Personnel Mgmt	Physical Advertising	Legal	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	7,077	0	94	7,171
3 1010-2100 Corporate Counsel	871	0	0	871
4 1010-2230 Administrator	1,570	0	5	1,575
5 1010-2260 Human Resources	2,391	0	0	2,391
6 1010-2530 County Treasurer	5,300	0	75	5,375
7 1010-2651 B&G-Hud. Human Services	624	0	22	646
8 1010-2652 B&G-Holl Human Services	777	0	23	800
9 1010-2653 B&G-Fulton Street	290	0	9	298
10 1010-2654 B&G-Grand Haven	2,154	0	63	2,217
11 1010-2655 B&G-12251 James	789	0	23	812
12 1010-2656 B&G-Holl Dist Ct.	855	0	49	903
13 1010-2658 B&G-G.H. Hlth Fac	335	0	11	346
14 1010-2659 B&G-12263 James	943	0	29	972
15 1010-2660 B&G-Coopersville	104	0	0	104
17 1010-2665 B&G-Probate/Jail/Juvenile	1,968	0	60	2,028
18 1010-2667 B&G-Admin Annex	2,249	0	56	2,305
19 1010-2668 B&G-FIA	1,113	0	30	1,143
21 1010-1010 Commissioners	6,514	374	0	6,888
23 1010-1310 Circuit Court	8,735	250	42	9,026
24 1010-1360 District Court	31,845	374	922	33,141
28 1010-1480 Probate Court	3,553	0	63	3,616
29 1010-1490 Circuit Ct-Juvenile Serv	3,441	125	42	3,607
34 1010-1910 Elections	592	0	0	592
36 1010-2150 County Clerk	13,620	624	375	14,620
37 1010-2250 Equalization	7,402	0	229	7,632
38 1010-2251 Grand Haven Assessing	0	250	21	270
39 1010-2290 Prosecuting Attorney	15,456	125	229	15,810
40 1010-2360 Register of Deeds	5,330	250	139	5,718
41 1010-2450 Survey & Remonumentatio	89	0	1	89
43 1010-2570 MSU Extension	1,777	0	42	1,818
44 1010-2590 Geographic Info Sys	2,961	374	0	3,335
46 1010-2750 Drain Commission	4,145	0	125	4,270
47 1010-2800 Ottawa Soil/Water Conv	0	0	1,411	1,411
48 1010-3020 Sheriff	42,016	374	125	42,516
49 1010-3100 WEMET Operations	3,553	0	0	3,553
50 1010-3113 C.O.P.S. Holland/W Ottawa	592	0	104	696
51 1010-3119 City of Coopersville	2,961	0	125	3,086
52 1010-3120 City of Hudsonville	3,553	0	0	3,553
54 1010-3170 Blendon/Holl/Robsn/Zeeld	592	0	0	592
57 1010-3310 Marine Safety	444	0	21	465

ALLOCATION SUMMARY

Dept:5 1010-2260 Human Resources

Department	Personnel Mgmt	Physical Advertising	Legal	Total
58 1010-3510 Jail	45,007	\$250	\$1,543	\$46,799
60 1010-4260 Emergency Services	1,244	75	33	1,352
62 1010-4262 Solution Area Planner Grt	0	0	21	21
63 1010-4263 Haz-Mat Response Team	237	50	8	295
64 1010-4265 Homeland Security Equip C	397	0	0	397
65 1010-4300 Animal Control	1,777	0	63	1,839
69 1010-6480 Medical Examiners	118	0	4	123
73 1010-7211 Planning/Performance Imp	3,464	250	62	3,776
81 2081 Parks & Recreation	9,475	2,994	83	12,553
82 2160 FOC	21,393	0	667	22,060
83 2170 Judicial Grants	2,665	125	89	2,879
84 2210 Health Fund	49,821	1,472	1,450	52,744
85 2220 Mental Health Fund	101,443	3,119	2,908	107,470
87 2272-5250 Landfill Tipping Allied	2,203	150	63	2,415
95 2560 ROD Automation Fund	0	0	7	7
97 2601-2320 PA Victims Grt	1,777	0	42	1,818
100 2610 Community Policing/Sheriff Contr	25,464	0	896	26,361
102 2661 Sheriff Road Patrol	1,777	0	63	1,839
104 2740 WIA Admin Cost Pool	3,197	0	36	3,233
105 2741 WIA Youth	851	0	1	852
106 2742 WIA Adult	554	0	6	560
107 2473 WIA 6/30 Grt Prgm	1,810	0	31	1,841
108 2744 WIA 12/31 Grt Prgm	104	0	2	106
110 2748 WIA 9/30 Grt Prgm	2,391	0	71	2,463
112 2750-3114 Grt Prgm Comm Policing	592	0	0	592
113 2800 Emergency Feeding	281	0	14	294
115 2850 Community Corrections	4,279	998	100	5,377
117 2870 Comm Action Agency	3,280	0	85	3,366
118 2890 Weatherization	4,427	0	26	4,453
120 2920-6620 Juvenile Detention	18,773	1,372	521	20,666
122 2920-6622 Juvenile Intensive Superv	1,954	0	69	2,023
123 2920-6623 Juvenile Treatment	7,006	0	125	7,131
124 2920-6624 Juvenile Comm. Intervent.	11,361	0	244	11,605
133 5160 Delinquent Taxes	0	125	29	154
138 6360-2580 Information Technology	10,600	250	0	10,850
139 6450 Duplicating	74	0	21	95
140 6550 Telecommunications	696	0	0	696
141 6641-9010 Equip Pool	237	0	0	237
142 6770-8690 Liabilitiy Insurance	669	0	0	669
143 6770-8710 Workers Comp	271	0	0	271
145 6771-8520 Health Insurance	979	0	0	979

ALLOCATION SUMMARY

Dept:5 1010-2260 Human Resources

Department	Personnel Mgmt	Physical Advertising	Legal	Total
146 6771-8540 Dental Insurance	127	\$0	\$0	\$127
147 6771-8550 Vision Insurance	127	0	0	127
149 6772-8700 Unemployment Insurance	165	0	0	165
150 6775-8570 Long-term Disability	52	0	0	52
999 2nd Allocation Orphans	0	0	0	0
Total	531,700	14,348	13,950	559,998

County Treasurer
1010-2530

Nature and Extent of Service

The Ottawa County Treasurer is responsible for all cash and revenue management. The treasurer provides services such as: maintaining and reconciling of bank accounts, overall control of the general ledger and departmental receipting. Posting, monitoring and reconciliation for revenue collected by department, current taxes collected by local governmental entities, the sale of dog licenses, and delinquent taxes are all part of cash and revenue management of the general ledger. The costs for the services of the treasurer are identified in three categories:

Accounting – General Fund - for plan purposes, the costs relating to the general fund have been allocated to each department based on the number of revenue and expenditure transactions posted to each.

Accounting – Other Funds – for plan purposes, the costs relating to other funds have been allocated to each department based on the number of transactions posted to the general ledger.

General Government – costs for general governmental activities have been identified and are not allocated in this plan.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:6 1010-2530 County Treasurer

		Amount	General Admin	Accounting Gen Fund	Accounting Other Fund	General Government
Salaries	S1	\$413,208	\$0	\$178,085	\$115,603	\$119,520
<i>Salary % Split</i>			<i>.00%</i>	<i>43.10%</i>	<i>27.98%</i>	<i>28.92%</i>
Benefits	S	186,851	0	80,529	52,275	54,046
		600,059	0	258,614	167,878	173,566
SUPPLY & SERVICES COST						
Office Supplies	S	6,658	0	2,869	1,863	1,926
Printing & Binding	S	1,894	0	816	530	548
Postage	S	26,491	0	11,417	7,411	7,662
Operational Supplies	S	1,357	0	585	380	393
Service Contracts	S	52,636	0	22,685	14,726	15,225
Bank Service Charges	S	33,275	0	14,341	9,309	9,625
Memberships & Dues	S	345	0	149	97	100
Data Processing	S	38,823	0	16,732	10,861	11,230
Telephone	S	5,849	0	2,521	1,636	1,692
Travel - Mileage	S	2,536	0	1,093	709	734
Conferences	S	3,180	0	1,371	890	920
Insurance & Bonds	S	45,337	0	19,539	12,684	13,114
Equip Rental	S	1,362	0	587	381	394
Employee Training	S	0	0	0	0	0
DEPARTMENT Cost Total		219,743	0	94,705	61,477	63,563
ADJUSTMENTS						
Total		819,802	0	353,319	229,355	237,129
General Admin Distribution			0	0	0	0
Grand Total		\$819,803		\$353,319	\$229,355	\$237,129

not allocated

B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 1010-2530 County Treasurer

Department	First Incoming	Second Incoming	Accounting Gen Fund	Accounting Other Fund	General Government
1 2654 Grand Haven Courthouse	\$14,641	\$0	\$6,310	\$4,096	\$4,235
1 2667 Fillmore Admin Annex	19,998	0	8,619	5,595	5,784
Subtotal - Building Depreciation Charge	34,639	0	14,929	9,691	10,019
2 A/P	2,538	0	1,094	710	734
2 G/L Budget/Audit, Grants	7,727	0	3,330	2,162	2,235
2 Payroll	706	0	304	198	204
2 Purchasing	904	0	390	253	261
2 Cost Plan	149	0	64	42	43
Subtotal - 1010-2010 Fiscal Services	12,024	0	5,182	3,364	3,478
3 Legal Services	209	0	90	58	60
3 Gen Admin Legal	1,747	0	753	489	505
Subtotal - 1010-2100 Corporate Couns	1,956	0	843	547	566
4 County Admin	3,992	0	1,720	1,117	1,155
Subtotal - 1010-2230 Administrator	3,992	0	1,720	1,117	1,155
5 Personnel Mgmt	4,948	0	2,132	1,384	1,431
5 Legal	75	0	32	21	22
Subtotal - 1010-2260 Human Resource	5,023	0	2,165	1,405	1,453
6 Accounting Gen Fund	0	16,366	7,053	4,579	4,734
Subtotal - 1010-2530 County Treasure	0	16,366	7,053	4,579	4,734
10 Grand Haven	0	9,237	3,981	2,584	2,672
Subtotal - 1010-2654 B&G-Grand Have	0	9,237	3,981	2,584	2,672
18 Admin Annex	0	29,978	12,920	8,387	8,671
Subtotal - 1010-2667 B&G-Admin Ann	0	29,978	12,920	8,387	8,671
20 General Liability	0	13,757	5,929	3,849	3,979
Subtotal - 1010-8650 Insurance	0	13,757	5,929	3,849	3,979
2 A/P	0	194	84	54	56

B. INCOMING COSTS - (Default Spread Salary%)

Dept:6 1010-2530 County Treasurer

Department	First Incoming	Second Incoming	Accounting Gen Fund	Accounting Other Fund	General Government
2 G/L Budget/Audit, Grants	\$0	\$622	\$268	\$174	\$180
2 Payroll	0	60	26	17	17
2 Purchasing	0	77	33	22	22
2 Cost Plan	0	0	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	953	411	267	276
3 Legal Services	0	9	4	3	3
3 Gen Admin Legal	0	73	31	20	21
Subtotal - 1010-2100 Corporate Couns	0	82	35	23	24
4 County Admin	0	262	113	73	76
Subtotal - 1010-2230 Administrator	0	262	113	73	76
5 Personnel Mgmt	0	352	152	98	102
5 Legal	0	0	0	0	0
Subtotal - 1010-2260 Human Resource	0	352	152	98	102
Total Incoming	57,634	70,987	55,433 %43.10	35,984 %27.98	37,203 %28.93
C. TOTAL ALLOCATED		\$948,424	\$408,752	\$265,339	\$274,332

Accounting Gen Fund Allocations

Dept:6 1010-2530 County Treasurer

	GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4,616	1.45%	\$5,481	\$0	\$5,481	\$0	\$5,481
3 1010-2100 Corporate Counsel	575	0.18%	683	0	683	0	683
4 1010-2230 Administrator	648	0.20%	769	0	769	0	769
5 1010-2260 Human Resources	1,025	0.32%	1,217	0	1,217	0	1,217
6 1010-2530 County Treasurer	13,782	4.33%	16,366	0	16,366	0	16,366
7 1010-2651 B&G-Hud. Human Services	680	0.21%	807	0	807	70	877
8 1010-2652 B&G-Holl Human Services	794	0.25%	943	0	943	82	1,024
9 1010-2653 B&G-Fulton Street	562	0.18%	667	0	667	58	725
10 1010-2654 B&G-Grand Haven	897	0.28%	1,065	0	1,065	92	1,157
11 1010-2655 B&G-12251 James	801	0.25%	951	0	951	82	1,033
12 1010-2656 B&G-Holl Dist Ct.	692	0.22%	822	0	822	71	893
13 1010-2658 B&G-G.H. Hlth Fac	551	0.17%	654	0	654	57	711
14 1010-2659 B&G-12263 James	831	0.26%	987	0	987	85	1,072
15 1010-2660 B&G-Coopersville	286	0.09%	340	0	340	29	369
16 1010-2661 B&G-Emergency Serv	48	0.02%	57	0	57	5	62
17 1010-2665 B&G-Probate/Jail/Juvenile	1,244	0.39%	1,477	0	1,477	128	1,605
18 1010-2667 B&G-Admin Annex	1,293	0.41%	1,535	0	1,535	133	1,668
19 1010-2668 B&G-FIA	792	0.25%	940	0	940	81	1,022
20 1010-8650 Insurance	17	0.01%	20	0	20	2	22
21 1010-1010 Commissioners	642	0.20%	762	0	762	66	828
22 1010-1290 Reapportionment/Tax Alloc	103	0.03%	122	0	122	11	133
23 1010-1310 Circuit Court	6,196	1.95%	7,358	0	7,358	637	7,994
24 1010-1360 District Court	97,512	30.62%	115,795	0	115,795	10,018	125,813
25 1010-1370 Circuit Ct-Legal Self-Help	454	0.14%	539	0	539	47	586
26 1010-1373 State Justice Institute	50	0.02%	59	0	59	5	65
27 1010-1375 SJI Technical Assistance	35	0.01%	42	0	42	4	45
28 1010-1480 Probate Court	4,271	1.34%	5,072	0	5,072	439	5,511
29 1010-1490 Circuit Ct-Juvenile Serv	3,197	1.00%	3,796	0	3,796	328	4,125
30 1010-1492 Juvenile Account Incent	59	0.02%	70	0	70	6	76
31 1010-1520 Adult Probation	327	0.10%	388	0	388	34	422
32 1010-1660 Family Counseling Service	1,001	0.31%	1,189	0	1,189	103	1,292
33 1010-1670 Jury Board	23	0.01%	27	0	27	2	30
34 1010-1910 Elections	545	0.17%	647	0	647	56	703
35 1010-1920 Canvassing Board	5	0.00%	6	0	6	1	6
36 1010-2150 County Clerk	36,292	11.40%	43,097	0	43,097	3,728	46,825
37 1010-2250 Equalization	835	0.26%	992	0	992	86	1,077
38 1010-2251 Grand Haven Assessing	234	0.07%	278	0	278	24	302
39 1010-2290 Prosecuting Attorney	3,224	1.01%	3,828	0	3,828	331	4,160
40 1010-2360 Register of Deeds	104,969	32.96%	124,650	0	124,650	10,784	135,434
41 1010-2450 Survey & Remonumentatio	540	0.17%	641	0	641	55	697
42 1010-2470 Plat Board	105	0.03%	125	0	125	11	135
43 1010-2570 MSU Extension	802	0.25%	952	0	952	82	1,035
44 1010-2590 Geographic Info Sys	984	0.31%	1,168	0	1,168	101	1,270

Accounting Gen Fund Allocations

Dept:6 1010-2530 County Treasurer

	GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45 1010-2610 Bldg Authority	8	0.00%	\$9	\$0	\$9	\$1	\$10
46 1010-2750 Drain Commission	819	0.26%	973	0	973	84	1,057
47 1010-2800 Ottawa Soil/Water Conv	8	0.00%	9	0	9	1	10
48 1010-3020 Sheriff	11,732	3.68%	13,932	0	13,932	1,205	15,137
49 1010-3100 WEMET Operations	496	0.16%	589	0	589	51	640
50 1010-3113 C.O.P.S. Holland/W Ottawa	469	0.15%	557	0	557	48	605
51 1010-3119 City of Coopersville	532	0.17%	632	0	632	55	686
52 1010-3120 City of Hudsonville	507	0.16%	602	0	602	52	654
53 1010-3160 Sheriff SCAT	1	0.00%	1	0	1	0	1
54 1010-3170 Blendon/Holl/Robsn/Zeeld	361	0.11%	429	0	429	37	466
55 1010-3200 Sheriff Training	66	0.02%	78	0	78	7	85
56 1010-3250 Central Dispatch	930	0.29%	1,104	0	1,104	96	1,200
57 1010-3310 Marine Safety	737	0.23%	875	0	875	76	951
58 1010-3510 Jail	3,358	1.05%	3,988	0	3,988	345	4,333
59 1010-3540 Lakeshore Police Academy	14	0.00%	17	0	17	1	18
60 1010-4260 Emergency Services	816	0.26%	969	0	969	84	1,053
61 1010-4261 HLS Equip Grt	3	0.00%	4	0	4	0	4
62 1010-4262 Solution Area Planner Grt	212	0.07%	252	0	252	22	274
63 1010-4263 Haz-Mat Response Team	562	0.18%	667	0	667	58	725
64 1010-4265 Homeland Security Equip C	292	0.09%	347	0	347	30	377
65 1010-4300 Animal Control	551	0.17%	654	0	654	57	711
66 1010-4450 Drain Assessments	28	0.01%	33	0	33	3	36
67 1010-6039 Jail Health Services	238	0.07%	283	0	283	24	307
68 1010-6300 Substance Abuse	179	0.06%	213	0	213	18	231
69 1010-6480 Medical Examiners	1,420	0.45%	1,686	0	1,686	146	1,832
70 1010-6810 Veteran Burial	311	0.10%	369	0	369	32	401
71 1010-6890 Dept of Veteran's Affairs	169	0.05%	201	0	201	17	218
72 1010-7210 Planning & Transportation	4	0.00%	5	0	5	0	5
73 1010-7211 Planning/Performance Imp	965	0.30%	1,146	0	1,146	99	1,245
74 1010-7212 Road Salt Management Pla	2	0.00%	2	0	2	0	3
75 1010-8900 Contingency	5	0.00%	6	0	6	1	6
76 1010-9010 Equip Rental	4	0.00%	5	0	5	0	5
77 1010-9300 Transfers in Control	5	0.00%	6	0	6	1	6
78 1010-9650 Oper Trans Out - Internal	106	0.03%	126	0	126	11	137
166 Other	1	0.00%	1	0	1	0	1
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)

Accounting Gen Fund Allocations

Dept:6 1010-2530 County Treasurer

	GF Transactions	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	318,450	100.00%	378,158	0	378,158	30,594	408,752
Direct Bills					0		0
TOTAL					378,158		408,752

Accounting Other Fund Allocations

Dept:6 1010-2530 County Treasurer

	Non-GF Transaction s	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 1500 Cemetery Trust	30.00	0.01%	\$34	\$0	\$34	\$3	\$36
80 2010 Road Commission	707.00	0.32%	792	0	792	64	856
81 2081 Parks & Recreation	8,248.00	3.76%	9,239	0	9,239	747	9,987
82 2160 FOC	4,719.00	2.15%	5,286	0	5,286	428	5,714
83 2170 Judicial Grants	2,508.00	1.14%	2,809	0	2,809	227	3,037
84 2210 Health Fund	27,169.00	12.40%	30,435	0	30,435	2,462	32,897
85 2220 Mental Health Fund	43,950.00	20.06%	49,233	0	49,233	3,983	53,216
86 2271 Solid Waste Clean Up	137.00	0.06%	153	0	153	12	166
87 2272-5250 Landfill Tipping Allied	2,202.00	1.00%	2,467	0	2,467	200	2,666
88 2320 Transportation Sys	120.00	0.05%	134	0	134	11	145
89 2340 Farmland Preservation	5.00	0.00%	6	0	6	0	6
91 2430 Brownfield Redevelopment	34.00	0.02%	38	0	38	3	41
92 2444 Infrastructure Fund	134.00	0.06%	150	0	150	12	162
93 2450 Public Improv Fund	433.00	0.20%	485	0	485	39	524
95 2560 ROD Automation Fund	46,956.00	21.43%	52,600	0	52,600	4,256	56,856
97 2601-2320 PA Victims Grt	893.00	0.41%	1,000	0	1,000	81	1,081
98 2602 WEMET	1,900.00	0.87%	2,128	0	2,128	172	2,301
99 2609 Sheriff Grt Prgm	1,161.00	0.53%	1,301	0	1,301	105	1,406
100 2610 Community Policing/Sheriff Contr	11,363.00	5.19%	12,729	0	12,729	1,030	13,759
101 2640 Sheriff - Traffic & Safety	6.00	0.00%	7	0	7	1	7
102 2661 Sheriff Road Patrol	1,025.00	0.47%	1,148	0	1,148	93	1,241
103 2690 Law Library	24.00	0.01%	27	0	27	2	29
104 2740 WIA Admin Cost Pool	1,803.00	0.82%	2,020	0	2,020	163	2,183
105 2741 WIA Youth	3,692.00	1.68%	4,136	0	4,136	335	4,470
106 2742 WIA Adult	2,300.00	1.05%	2,576	0	2,576	208	2,785
107 2473 WIA 6/30 Grt Prgm	5,373.00	2.45%	6,019	0	6,019	487	6,506
108 2744 WIA 12/31 Grt Prgm	965.00	0.44%	1,081	0	1,081	87	1,168
110 2748 WIA 9/30 Grt Prgm	7,445.00	3.40%	8,340	0	8,340	675	9,015
111 2749 WIA 3/31 Grt Prgm	134.00	0.06%	150	0	150	12	162
112 2750-3114 Grt Prgm Comm Policing	951.00	0.43%	1,065	0	1,065	86	1,152
113 2800 Emergency Feeding	1,444.00	0.66%	1,618	0	1,618	131	1,748
114 2810 Fed Emer Mgmt Agency	82.00	0.04%	92	0	92	7	99
115 2850 Community Corrections	5,131.00	2.34%	5,748	0	5,748	465	6,213
116 2855 Revenue Sharing Res Fund	15.00	0.01%	17	0	17	1	18
117 2870 Comm Action Agency	4,449.00	2.03%	4,984	0	4,984	403	5,387
118 2890 Weatherization	6,557.00	2.99%	7,345	0	7,345	594	7,939
119 2901 Dept of Human Services /FIA	944.00	0.43%	1,057	0	1,057	86	1,143
120 2920-6620 Juvenile Detention	4,080.80	1.86%	4,571	0	4,571	370	4,941
121 2920-6621 Placement Costs	976.61	0.45%	1,094	0	1,094	89	1,183
122 2920-6622 Juvenile Intensive Superv	811.44	0.37%	909	0	909	74	983
123 2920-6623 Juvenile Treatment	1,232.24	0.56%	1,380	0	1,380	112	1,492
124 2920-6624 Juvenile Comm. Intervent.	1,440.67	0.66%	1,614	0	1,614	131	1,744
125 2920-6625 Consolidation Grant	5.24	0.00%	6	0	6	0	6

Accounting Other Fund Allocations

Dept:6 1010-2530 County Treasurer

	Non-GF Transaction s	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
126 2921 Child Care - Social Serv	38.00	0.02%	\$43	\$0	\$43	\$3	\$46
127 2940 Veterans Trust	8.00	0.00%	9	0	9	1	10
128 2941 Veterans Trust 9/30	253.00	0.12%	283	0	283	23	306
129 2970 DB/DC Conversion	93.00	0.04%	104	0	104	8	113
130 2980 Compensation Absences	110.00	0.05%	123	0	123	10	133
138 6360-2580 Information Technology	4,073.00	1.86%	4,563	0	4,563	369	4,932
139 6450 Duplicating	1,420.00	0.65%	1,591	0	1,591	129	1,719
140 6550 Telecommunications	1,699.00	0.78%	1,903	0	1,903	154	2,057
141 6641-9010 Equip Pool	2,236.00	1.02%	2,505	0	2,505	203	2,707
142 6770-8690 Liabilty Insurance	504.00	0.23%	565	0	565	46	610
143 6770-8710 Workers Comp	463.00	0.21%	519	0	519	42	561
144 6770-PSF Insurance Programs	484.00	0.22%	542	0	542	44	586
145 6771-8520 Health Insurance	732.00	0.33%	820	0	820	66	886
146 6771-8540 Dental Insurance	533.00	0.24%	597	0	597	48	645
147 6771-8550 Vision Insurance	457.00	0.21%	512	0	512	41	553
148 6771 PSF Health Insurance	918.00	0.42%	1,028	0	1,028	83	1,112
149 6772-8700 Unemployment Insurance	753.00	0.34%	844	0	844	68	912
150 6775-8570 Long-term Disability	676.00	0.31%	757	0	757	61	819
151 6780 Ottawa Cty Mi Ins Auth	33.00	0.02%	37	0	37	3	40
152 6782 PSF Insurance Prgm Mental Hlth	99.00	0.05%	111	0	111	9	120
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	(0)	(0)
Subtotal	219,138.00	100.00%	245,479	0	245,479	19,860	265,339
Direct Bills					0		0
TOTAL					245,479		265,339

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
0 DIRECT BILLED	0	\$0	\$0	\$0
2 1010-2010 Fiscal Services	5,481	0	0	5,481
3 1010-2100 Corporate Counsel	683	0	0	683
4 1010-2230 Administrator	769	0	0	769
5 1010-2260 Human Resources	1,217	0	0	1,217
6 1010-2530 County Treasurer	16,366	0	0	16,366
7 1010-2651 B&G-Hud. Human Services	877	0	0	877
8 1010-2652 B&G-Holl Human Services	1,024	0	0	1,024
9 1010-2653 B&G-Fulton Street	725	0	0	725
10 1010-2654 B&G-Grand Haven	1,157	0	0	1,157
11 1010-2655 B&G-12251 James	1,033	0	0	1,033
12 1010-2656 B&G-Holl Dist Ct.	893	0	0	893
13 1010-2658 B&G-G.H. Hlth Fac	711	0	0	711
14 1010-2659 B&G-12263 James	1,072	0	0	1,072
15 1010-2660 B&G-Coopersville	369	0	0	369
16 1010-2661 B&G-Emergency Serv	62	0	0	62
17 1010-2665 B&G-Probate/Jail/Juvenile	1,605	0	0	1,605
18 1010-2667 B&G-Admin Annex	1,668	0	0	1,668
19 1010-2668 B&G-FIA	1,022	0	0	1,022
20 1010-8650 Insurance	22	0	0	22
21 1010-1010 Commissioners	828	0	0	828
22 1010-1290 Reapportionment/Tax Alloc	133	0	0	133
23 1010-1310 Circuit Court	7,994	0	0	7,994
24 1010-1360 District Court	125,813	0	0	125,813
25 1010-1370 Circuit Ct-Legal Self-Help	586	0	0	586
26 1010-1373 State Justice Institute	65	0	0	65
27 1010-1375 SJI Technical Assistance	45	0	0	45
28 1010-1480 Probate Court	5,511	0	0	5,511
29 1010-1490 Circuit Ct-Juvenile Serv	4,125	0	0	4,125
30 1010-1492 Juvenile Account Incent	76	0	0	76
31 1010-1520 Adult Probation	422	0	0	422
32 1010-1660 Family Counseling Service	1,292	0	0	1,292
33 1010-1670 Jury Board	30	0	0	30
34 1010-1910 Elections	703	0	0	703
35 1010-1920 Canvassing Board	6	0	0	6
36 1010-2150 County Clerk	46,825	0	0	46,825
37 1010-2250 Equalization	1,077	0	0	1,077
38 1010-2251 Grand Haven Assessing	302	0	0	302
39 1010-2290 Prosecuting Attorney	4,160	0	0	4,160
40 1010-2360 Register of Deeds	135,434	0	0	135,434
41 1010-2450 Survey & Remonumentatio	697	0	0	697

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
42 1010-2470 Plat Board	135	\$0	\$0	\$135
43 1010-2570 MSU Extension	1,035	0	0	1,035
44 1010-2590 Geographic Info Sys	1,270	0	0	1,270
45 1010-2610 Bldg Authority	10	0	0	10
46 1010-2750 Drain Commission	1,057	0	0	1,057
47 1010-2800 Ottawa Soil/Water Conv	10	0	0	10
48 1010-3020 Sheriff	15,137	0	0	15,137
49 1010-3100 WEMET Operations	640	0	0	640
50 1010-3113 C.O.P.S. Holland/W Ottawa	605	0	0	605
51 1010-3119 City of Coopersville	686	0	0	686
52 1010-3120 City of Hudsonville	654	0	0	654
53 1010-3160 Sheriff SCAT	1	0	0	1
54 1010-3170 Blendon/Holl/Robsn/Zeeld	466	0	0	466
55 1010-3200 Sheriff Training	85	0	0	85
56 1010-3250 Central Dispatch	1,200	0	0	1,200
57 1010-3310 Marine Safety	951	0	0	951
58 1010-3510 Jail	4,333	0	0	4,333
59 1010-3540 Lakeshore Police Academy	18	0	0	18
60 1010-4260 Emergency Services	1,053	0	0	1,053
61 1010-4261 HLS Equip Grt	4	0	0	4
62 1010-4262 Solution Area Planner Grt	274	0	0	274
63 1010-4263 Haz-Mat Response Team	725	0	0	725
64 1010-4265 Homeland Security Equip C	377	0	0	377
65 1010-4300 Animal Control	711	0	0	711
66 1010-4450 Drain Assessments	36	0	0	36
67 1010-6039 Jail Health Services	307	0	0	307
68 1010-6300 Substance Abuse	231	0	0	231
69 1010-6480 Medical Examiners	1,832	0	0	1,832
70 1010-6810 Veteran Burial	401	0	0	401
71 1010-6890 Dept of Veteran's Affairs	218	0	0	218
72 1010-7210 Planning & Transportation	5	0	0	5
73 1010-7211 Planning/Performance Imp	1,245	0	0	1,245
74 1010-7212 Road Salt Management Pla	3	0	0	3
75 1010-8900 Contingency	6	0	0	6
76 1010-9010 Equip Rental	5	0	0	5
77 1010-9300 Transfers in Control	6	0	0	6
78 1010-9650 Oper Trans Out - Internal	137	0	0	137
79 1500 Cemetery Trust	0	36	0	36
80 2010 Road Commission	0	856	0	856
81 2081 Parks & Recreation	0	9,987	0	9,987
82 2160 FOC	0	5,714	0	5,714

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
83 2170 Judicial Grants	0	\$3,037	\$0	\$3,037
84 2210 Health Fund	0	32,897	0	32,897
85 2220 Mental Health Fund	0	53,216	0	53,216
86 2271 Solid Waste Clean Up	0	166	0	166
87 2272-5250 Landfill Tipping Allied	0	2,666	0	2,666
88 2320 Transportation Sys	0	145	0	145
89 2340 Farmland Preservation	0	6	0	6
91 2430 Brownfield Redevelopment	0	41	0	41
92 2444 Infrastructure Fund	0	162	0	162
93 2450 Public Improv Fund	0	524	0	524
95 2560 ROD Automation Fund	0	56,856	0	56,856
97 2601-2320 PA Victims Grt	0	1,081	0	1,081
98 2602 WEMET	0	2,301	0	2,301
99 2609 Sheriff Grt Prgm	0	1,406	0	1,406
100 2610 Community Policing/Sheriff Contr	0	13,759	0	13,759
101 2640 Sheriff - Traffic & Safety	0	7	0	7
102 2661 Sheriff Road Patrol	0	1,241	0	1,241
103 2690 Law Library	0	29	0	29
104 2740 WIA Admin Cost Pool	0	2,183	0	2,183
105 2741 WIA Youth	0	4,470	0	4,470
106 2742 WIA Adult	0	2,785	0	2,785
107 2473 WIA 6/30 Grt Prgm	0	6,506	0	6,506
108 2744 WIA 12/31 Grt Prgm	0	1,168	0	1,168
110 2748 WIA 9/30 Grt Prgm	0	9,015	0	9,015
111 2749 WIA 3/31 Grt Prgm	0	162	0	162
112 2750-3114 Grt Prgm Comm Policing	0	1,152	0	1,152
113 2800 Emergency Feeding	0	1,748	0	1,748
114 2810 Fed Emer Mgmt Agency	0	99	0	99
115 2850 Community Corrections	0	6,213	0	6,213
116 2855 Revenue Sharing Res Fund	0	18	0	18
117 2870 Comm Action Agency	0	5,387	0	5,387
118 2890 Weatherization	0	7,939	0	7,939
119 2901 Dept of Human Services /FIA	0	1,143	0	1,143
120 2920-6620 Juvenile Detention	0	4,941	0	4,941
121 2920-6621 Placement Costs	0	1,183	0	1,183
122 2920-6622 Juvenile Intensive Superv	0	983	0	983
123 2920-6623 Juvenile Treatment	0	1,492	0	1,492
124 2920-6624 Juvenile Comm. Intervent.	0	1,744	0	1,744
125 2920-6625 Consolidation Grant	0	6	0	6
126 2921 Child Care - Social Serv	0	46	0	46
127 2940 Veterans Trust	0	10	0	10

ALLOCATION SUMMARY

Dept:6 1010-2530 County Treasurer

Department	Accounting Gen Fund	Accounting Other Fund	General Government	Total
128 2941 Veterans Trust 9/30	0	\$306	\$0	\$306
129 2970 DB/DC Conversion	0	113	0	113
130 2980 Compensation Absences	0	133	0	133
138 6360-2580 Information Technology	0	4,932	0	4,932
139 6450 Duplicating	0	1,719	0	1,719
140 6550 Telecommunications	0	2,057	0	2,057
141 6641-9010 Equip Pool	0	2,707	0	2,707
142 6770-8690 Liabiltiy Insurance	0	610	0	610
143 6770-8710 Workers Comp	0	561	0	561
144 6770-PSF Insurance Programs	0	586	0	586
145 6771-8520 Health Insurance	0	886	0	886
146 6771-8540 Dental Insurance	0	645	0	645
147 6771-8550 Vision Insurance	0	553	0	553
148 6771 PSF Health Insurance	0	1,112	0	1,112
149 6772-8700 Unemployment Insurance	0	912	0	912
150 6775-8570 Long-term Disability	0	819	0	819
151 6780 Ottawa Cty Mi Ins Auth	0	40	0	40
152 6782 PSF Insurance Prgm Mental Hlth	0	120	0	120
166 Other	1	0	0	1
999 2nd Allocation Orphans	(0)	(0)	0	(0)
Total	408,752	265,339	0	674,092

Buildings & Grounds

**Hudsonville Human Services Facility
1010-2651**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Hudsonville Human Services Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:7 1010-2651 B&G-Hud. Human Services

		Amount	General Admin	Hud Human Serv
Salaries	S1	\$45,681	\$0	\$45,681
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	22,610	0	22,610
		68,291	0	68,291
SUPPLY & SERVICES COST				
Operational Supplies	S	3,755	0	3,755
Janitorial Supplies	S	0	0	0
Service Contracts	S	17,582	0	17,582
Telephone	S	866	0	866
Travel - Mileage	S	2	0	2
Vehicle Insurance	S	1,374	0	1,374
Insurance & Bond	S	4,385	0	4,385
Utilities	S	54,556	0	54,556
Equip Repair	S	1,821	0	1,821
Building Repair	S	308	0	308
Grounds Maintenance	S	6,046	0	6,046
DEPARTMENT Cost Total		90,695	0	90,695
ADJUSTMENTS				
Total		158,986	0	158,986
General Admin Distribution			0	0
Grand Total		\$158,986		\$158,986

B. INCOMING COSTS - (Default Spread Custom%)

Dept:7 1010-2651 B&G-Hud. Human Services

Department	First Incoming	Second Incoming	Hud Human Serv
2 A/P	\$299	\$0	\$299
2 G/L Budget/Audit, Grants	910	0	910
2 Payroll	83	0	83
2 Purchasing	106	0	106
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	1,547	0	1,547
3 Gen Admin Legal	206	0	206
Subtotal - 1010-2100 Corporate Couns	206	0	206
4 County Admin	470	0	470
Subtotal - 1010-2230 Administrator	470	0	470
5 Personnel Mgmt	583	0	583
5 Legal	22	0	22
Subtotal - 1010-2260 Human Resource	605	0	605
6 Accounting Gen Fund	807	0	807
Subtotal - 1010-2530 County Treasure	807	0	807
2 A/P	0	23	23
2 G/L Budget/Audit, Grants	0	73	73
2 Payroll	0	7	7
2 Purchasing	0	9	9
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	112	112
3 Gen Admin Legal	0	9	9
Subtotal - 1010-2100 Corporate Couns	0	9	9
4 County Admin	0	31	31
Subtotal - 1010-2230 Administrator	0	31	31
5 Personnel Mgmt	0	41	41
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:7 1010-2651 B&G-Hud. Human Services

Department	First Incoming	Second Incoming	Hud Human Serv
Subtotal - 1010-2260 Human Resource	\$0	\$41	\$41
6 Accounting Gen Fund	0	70	70
Subtotal - 1010-2530 County Treasure	0	70	70
Total Incoming	3,635	263	3,898 %100.00
C. TOTAL ALLOCATED		\$162,884	\$162,884

Hud Human Serv Allocations

Dept:7 1010-2651 B&G-Hud. Human Services

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	10,017	41.31%	\$67,177	\$0	\$67,177	\$109	\$67,286
48 1010-3020 Sheriff	2,332	9.62%	15,639	0	15,639	25	15,664
84 2210 Health Fund	5,365	22.12%	35,979	(33,998)	1,981	58	2,039
85 2220 Mental Health Fund	2,290	9.44%	15,357	(14,660)	697	25	722
115 2850 Community Corrections	2,380	9.81%	15,961	0	15,961	26	15,987
166 Other	1,865	7.69%	12,507	0	12,507	20	12,527
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	24,249	100.00%	162,621	(48,658)	113,963	263	114,226
Direct Bills					48,658		48,658
TOTAL					162,621		162,884

ALLOCATION SUMMARY

Dept:7 1010-2651 B&G-Hud. Human Services

Department	Hud Human Serv	Total
0 DIRECT BILLED	48,658	\$48,658
24 1010-1360 District Court	67,286	67,286
48 1010-3020 Sheriff	15,664	15,664
84 2210 Health Fund	2,039	2,039
85 2220 Mental Health Fund	722	722
115 2850 Community Corrections	15,987	15,987
166 Other	12,527	12,527
999 2nd Allocation Orphans	(0)	(0)
Total	162,884	162,884

Buildings & Grounds

**Holland Human Services Facility
12265 James Street
1010-2652**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Holland Health Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:8 1010-2652 B&G-Holl Human Services

		Amount	General Admin	Holl Human Serv
Salaries	S1	\$50,767	\$0	\$50,767
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	25,314	0	25,314
		76,081	0	76,081
SUPPLY & SERVICES COST				
Operational Supplies	S	9,387	0	9,387
Service Contracts	S	15,462	0	15,462
Telephone	S	223	0	223
Travel - Mileage	S	4	0	4
Vehicle Insurance	S	828	0	828
Insurance & Bond	S	3,118	0	3,118
Utilities	S	50,363	0	50,363
Equip Rental	S	6,168	0	6,168
Building Repair	S	694	0	694
Grounds Maintenance	S	9,424	0	9,424
Equip Rental	S	1,121	0	1,121
Special Assessment	S	2,843	0	2,843
DEPARTMENT Cost Total		99,635	0	99,635
ADJUSTMENTS				
Total		175,716	0	175,716
General Admin Distribution			0	0
Grand Total		\$175,716		\$175,716

B. INCOMING COSTS - (Default Spread Custom%)

Dept:8 1010-2652 B&G-Holl Human Services

Department	First Incoming	Second Incoming	Holl Human Serv
2 A/P	\$372	\$0	\$372
2 G/L Budget/Audit, Grants	1,133	0	1,133
2 Payroll	103	0	103
2 Purchasing	132	0	132
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	1,889	0	1,889
3 Gen Admin Legal	256	0	256
Subtotal - 1010-2100 Corporate Couns	256	0	256
4 County Admin	585	0	585
Subtotal - 1010-2230 Administrator	585	0	585
5 Personnel Mgmt	725	0	725
5 Legal	23	0	23
Subtotal - 1010-2260 Human Resource	748	0	748
6 Accounting Gen Fund	943	0	943
Subtotal - 1010-2530 County Treasure	943	0	943
2 A/P	0	28	28
2 G/L Budget/Audit, Grants	0	91	91
2 Payroll	0	9	9
2 Purchasing	0	11	11
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	139	139
3 Gen Admin Legal	0	11	11
Subtotal - 1010-2100 Corporate Couns	0	11	11
4 County Admin	0	38	38
Subtotal - 1010-2230 Administrator	0	38	38
5 Personnel Mgmt	0	52	52
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:8 1010-2652 B&G-Holl Human Services

Department	First Incoming	Second Incoming	Holl Human Serv
Subtotal - 1010-2260 Human Resource	\$0	\$52	\$52
6 Accounting Gen Fund	0	82	82
Subtotal - 1010-2530 County Treasure	0	82	82
Total Incoming	4,421	322	4,743 %100.00
C. TOTAL ALLOCATED		\$180,459	\$180,459

Holl Human Serv Allocations

Dept:8 1010-2652 B&G-Holl Human Services

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 2220 Mental Health Fund	12,277	100.00%	\$180,137	\$(172,217)	\$7,920	\$322	\$8,242
Subtotal	12,277	100.00%	180,137	(172,217)	7,920	322	8,242
Direct Bills					172,217		172,217
TOTAL					180,137		180,459

ALLOCATION SUMMARY

Dept:8 1010-2652 B&G-Holl Human Services

Department	Holl Human Serv	Total
0 DIRECT BILLED	172,217	\$172,217
85 2220 Mental Health Fund	8,242	8,242
Total	180,459	180,459

Buildings & Grounds

**Fulton Street / Grand Haven Facility
1010-2653**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Fulton Street / Grand Haven Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:9 1010-2653 B&G-Fulton Street

		Amount	General Admin	Fulton Street
Salaries	S1	\$19,175	\$0	\$19,175
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	9,576	0	9,576
		28,751	0	28,751
SUPPLY & SERVICES COST				
Operational Supplies	S	631	0	631
Service Contracts	S	8,308	0	8,308
Telephone	S	551	0	551
Travel - Mileage	S	2	0	2
Insurance & Bonds	S	1,079	0	1,079
Utilities	S	15,033	0	15,033
Equip Rental	S	1,788	0	1,788
Building Repair	S	348	0	348
Grounds Maintenance	S	1,926	0	1,926
DEPARTMENT Cost Total		29,666	0	29,666
ADJUSTMENTS				
Total		58,417	0	58,417
General Admin Distribution			0	0
Grand Total		\$58,417		\$58,417

B. INCOMING COSTS - (Default Spread Custom%)

Dept:9 1010-2653 B&G-Fulton Street

Department	First Incoming	Second Incoming	Fulton Street
2 A/P	\$139	\$0	\$139
2 G/L Budget/Audit, Grants	422	0	422
2 Payroll	39	0	39
2 Purchasing	49	0	49
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	798	0	798
3 Gen Admin Legal	95	0	95
Subtotal - 1010-2100 Corporate Couns	95	0	95
4 County Admin	218	0	218
Subtotal - 1010-2230 Administrator	218	0	218
5 Personnel Mgmt	270	0	270
5 Legal	9	0	9
Subtotal - 1010-2260 Human Resource	279	0	279
6 Accounting Gen Fund	667	0	667
Subtotal - 1010-2530 County Treasure	667	0	667
2 A/P	0	11	11
2 G/L Budget/Audit, Grants	0	34	34
2 Payroll	0	3	3
2 Purchasing	0	4	4
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	52	52
3 Gen Admin Legal	0	4	4
Subtotal - 1010-2100 Corporate Couns	0	4	4
4 County Admin	0	14	14
Subtotal - 1010-2230 Administrator	0	14	14
5 Personnel Mgmt	0	19	19
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:9 1010-2653 B&G-Fulton Street

Department	First Incoming	Second Incoming	Fulton Street
Subtotal - 1010-2260 Human Resource	\$0	\$19	\$19
6 Accounting Gen Fund	0	58	58
Subtotal - 1010-2530 County Treasure	0	58	58
Total Incoming	2,057	147	2,204 %100.00
C. TOTAL ALLOCATED		\$60,621	\$60,621

Fulton Street Allocations

Dept:9 1010-2653 B&G-Fulton Street

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 2220 Mental Health Fund	8,347	100.00%	\$60,474	\$(56,626)	\$3,848	\$147	\$3,995
Subtotal	8,347	100.00%	60,474	(56,626)	3,848	147	3,995
Direct Bills					56,626		56,626
TOTAL					60,474		60,621

ALLOCATION SUMMARY

Dept:9 1010-2653 B&G-Fulton Street

Department	Fulton Street	Total
0 DIRECT BILLED	56,626	\$56,626
85 2220 Mental Health Fund	3,995	3,995
Total	60,621	60,621

Buildings & Grounds

**Grand Haven Courthouse Facility
1010-2654**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Grand Haven Courthouse Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:10 1010-2654 B&G-Grand Haven

		Amount	General Admin	Grand Haven
Salaries	S1	\$144,688	\$0	\$144,688
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	72,302	0	72,302
		216,990	0	216,990
SUPPLY & SERVICES COST				
Operational Supplies	S	16,255	0	16,255
Service Contracts	S	62,476	0	62,476
Telephone	S	3,360	0	3,360
Travel - Mileage	S	47	0	47
Vehicle Insurance	S	2,732	0	2,732
Insurance & Bonds	S	20,316	0	20,316
Utilities	S	210,672	0	210,672
Equip Repair	S	10,146	0	10,146
Building Repair	S	34,204	0	34,204
Grounds Maintenance	S	11,015	0	11,015
Equip Rental	S	2,100	0	2,100
Consultants	S	503	0	503
Advertising	S	887	0	887
DEPARTMENT Cost Total		374,713	0	374,713
ADJUSTMENTS				
Total		591,703	0	591,703
General Admin Distribution			0	0
Grand Total		\$591,703		\$591,703

B. INCOMING COSTS - (Default Spread Custom%)

Dept:10 1010-2654 B&G-Grand Haven

Department	First Incoming	Second Incoming	Grand Haven
2 A/P	\$1,031	\$0	\$1,031
2 G/L Budget/Audit, Grants	3,140	0	3,140
2 Payroll	287	0	287
2 Purchasing	367	0	367
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	4,974	0	4,974
3 Gen Admin Legal	710	0	710
Subtotal - 1010-2100 Corporate Couns	710	0	710
4 County Admin	1,622	0	1,622
Subtotal - 1010-2230 Administrator	1,622	0	1,622
5 Personnel Mgmt	2,011	0	2,011
5 Legal	63	0	63
Subtotal - 1010-2260 Human Resource	2,074	0	2,074
6 Accounting Gen Fund	1,065	0	1,065
Subtotal - 1010-2530 County Treasure	1,065	0	1,065
2 A/P	0	79	79
2 G/L Budget/Audit, Grants	0	253	253
2 Payroll	0	24	24
2 Purchasing	0	31	31
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	387	387
3 Gen Admin Legal	0	30	30
Subtotal - 1010-2100 Corporate Couns	0	30	30
4 County Admin	0	106	106
Subtotal - 1010-2230 Administrator	0	106	106
5 Personnel Mgmt	0	143	143
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:10 1010-2654 B&G-Grand Haven

Department	First Incoming	Second Incoming	Grand Haven
Subtotal - 1010-2260 Human Resource	\$0	\$143	\$143
6 Accounting Gen Fund	0	92	92
Subtotal - 1010-2530 County Treasure	0	92	92
Total Incoming	10,445	758	11,203 %100.00
C. TOTAL ALLOCATED		\$602,906	\$602,906

Grand Haven Allocations

Dept:10 1010-2654 B&G-Grand Haven

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 1010-2530 County Treasurer	1,194	1.53%	\$9,237	\$0	\$9,237	\$0	\$9,237
23 1010-1310 Circuit Court	32,573	41.85%	251,995	0	251,995	322	252,317
24 1010-1360 District Court	13,330	17.13%	103,125	0	103,125	132	103,257
31 1010-1520 Adult Probation	3,665	4.71%	28,354	0	28,354	36	28,390
36 1010-2150 County Clerk	5,953	7.65%	46,054	0	46,054	59	46,113
39 1010-2290 Prosecuting Attorney	6,126	7.87%	47,393	0	47,393	61	47,453
40 1010-2360 Register of Deeds	1,194	1.53%	9,237	0	9,237	12	9,249
58 1010-3510 Jail	2,125	2.73%	16,440	0	16,440	21	16,461
82 2160 FOC	8,476	10.89%	65,573	0	65,573	84	65,657
115 2850 Community Corrections	2,926	3.76%	22,636	0	22,636	29	22,665
138 6360-2580 Information Technology	272	0.35%	2,104	0	2,104	3	2,107
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	77,834	100.00%	602,148	0	602,148	758	602,906
Direct Bills					0		0
TOTAL					602,148		602,906

ALLOCATION SUMMARY

Dept:10 1010-2654 B&G-Grand Haven

Department	Grand Haven	Total
0 DIRECT BILLED	0	\$0
6 1010-2530 County Treasurer	9,237	9,237
23 1010-1310 Circuit Court	252,317	252,317
24 1010-1360 District Court	103,257	103,257
31 1010-1520 Adult Probation	28,390	28,390
36 1010-2150 County Clerk	46,113	46,113
39 1010-2290 Prosecuting Attorney	47,453	47,453
40 1010-2360 Register of Deeds	9,249	9,249
58 1010-3510 Jail	16,461	16,461
82 2160 FOC	65,657	65,657
115 2850 Community Corrections	22,665	22,665
138 6360-2580 Information Technology	2,107	2,107
999 2nd Allocation Orphans	(0)	(0)
Total	602,906	602,906

Buildings & Grounds

**Holland Health Facility
12251 James Street
1010-2655**

Nature and Extent of Service

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The Holland Health Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

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A. DEPARTMENT COSTS

Dept:11 1010-2655 B&G-12251 James

		Amount	General Admin	12251 James
Salaries	S1	\$51,741	\$0	\$51,741
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	25,736	0	25,736
		77,477	0	77,477
SUPPLY & SERVICES COST				
Operational Supplies	S	5,836	0	5,836
Service Contracts	S	17,940	0	17,940
Telephone	S	288	0	288
Travel - Mileage	S	4	0	4
Gas & Oil	S	4,053	0	4,053
Vehicle Insurance	S	828	0	828
Insurance & Bonds	S	4,135	0	4,135
Utilities	S	41,031	0	41,031
Equip Repai	S	826	0	826
Building Repair	S	734	0	734
Grounds Maintenance	S	9,645	0	9,645
Equip Rental	S	1,121	0	1,121
DEPARTMENT Cost Total		86,441	0	86,441
ADJUSTMENTS				
Total		163,918	0	163,918
General Admin Distribution			0	0
Grand Total		\$163,918		\$163,918

B. INCOMING COSTS - (Default Spread Custom%)

Dept:11 1010-2655 B&G-12251 James

Department	First Incoming	Second Incoming	12251 James
2 A/P	\$378	\$0	\$378
2 G/L Budget/Audit, Grants	1,150	0	1,150
2 Payroll	105	0	105
2 Purchasing	135	0	135
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	1,917	0	1,917
3 Gen Admin Legal	260	0	260
Subtotal - 1010-2100 Corporate Couns	260	0	260
4 County Admin	594	0	594
Subtotal - 1010-2230 Administrator	594	0	594
5 Personnel Mgmt	736	0	736
5 Legal	23	0	23
Subtotal - 1010-2260 Human Resource	759	0	759
6 Accounting Gen Fund	951	0	951
Subtotal - 1010-2530 County Treasure	951	0	951
2 A/P	0	29	29
2 G/L Budget/Audit, Grants	0	93	93
2 Payroll	0	9	9
2 Purchasing	0	11	11
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	142	142
3 Gen Admin Legal	0	11	11
Subtotal - 1010-2100 Corporate Couns	0	11	11
4 County Admin	0	39	39
Subtotal - 1010-2230 Administrator	0	39	39
5 Personnel Mgmt	0	52	52
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:11 1010-2655 B&G-12251 James

Department	First Incoming	Second Incoming	12251 James
Subtotal - 1010-2260 Human Resource	\$0	\$52	\$52
6 Accounting Gen Fund	0	82	82
Subtotal - 1010-2530 County Treasure	0	82	82
Total Incoming	4,481	326	4,807
			%100.00
C. TOTAL ALLOCATED		\$168,725	\$168,725

Ottawa County, Michigan
A-87 Cost Allocation Plan

FY 2011
6/4/2012

12251 James Allocations

Dept:11 1010-2655 B&G-12251 James

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36 1010-2150 County Clerk	342	1.50%	\$2,529	\$0	\$2,529	\$5	\$2,534
71 1010-6890 Dept of Veteran's Affairs	144	0.63%	1,065	(749)	316	2	318
84 2210 Health Fund	18,437	80.97%	136,354	(128,861)	7,493	264	7,757
87 2272-5250 Landfill Tipping Allied	586	2.57%	4,334	(4,095)	239	8	247
104 2740 WIA Admin Cost Pool	1,430	6.28%	10,576	(10,104)	472	20	492
107 2473 WIA 6/30 Grt Prgm	80	0.35%	592	(569)	23	1	24
108 2744 WIA 12/31 Grt Prgm	9	0.04%	67	(66)	0	0	1
110 2748 WIA 9/30 Grt Prgm	383	1.68%	2,833	(2,705)	127	5	133
113 2800 Emergency Feeding	64	0.28%	473	(453)	21	1	21
117 2870 Comm Action Agency	468	2.06%	3,461	(3,308)	153	7	160
118 2890 Weatherization	827	3.63%	6,116	(5,845)	271	12	283
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	22,770	100.00%	168,399	(156,755)	11,644	326	11,970
Direct Bills					156,755		156,755
TOTAL					168,399		168,725

ALLOCATION SUMMARY

Dept:11 1010-2655 B&G-12251 James

Department	12251 James	Total
0 DIRECT BILLED	156,755	\$156,755
36 1010-2150 County Clerk	2,534	2,534
71 1010-6890 Dept of Veteran's Affairs	318	318
84 2210 Health Fund	7,757	7,757
87 2272-5250 Landfill Tipping Allied	247	247
104 2740 WIA Admin Cost Pool	492	492
107 2473 WIA 6/30 Grt Prgm	24	24
108 2744 WIA 12/31 Grt Prgm	1	1
110 2748 WIA 9/30 Grt Prgm	133	133
113 2800 Emergency Feeding	21	21
117 2870 Comm Action Agency	160	160
118 2890 Weatherization	283	283
999 2nd Allocation Orphans	(0)	(0)
Total	168,725	168,725

Buildings & Grounds

**Holland District Court
1010-2656**

Nature and Extent of Service

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The Holland District Court is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

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A. DEPARTMENT COSTS

Dept:12 1010-2656 B&G-Holl Dist Ct.

		Amount	General Admin	Holl Dist Ct.
Salaries	S1	\$51,143	\$0	\$51,143
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	25,659	0	25,659
		76,802	0	76,802
SUPPLY & SERVICES COST				
Operational Supplies	S	9,640	0	9,640
Service Contracts	S	36,526	0	36,526
Telephone	S	1,290	0	1,290
Travel - Mileage	S	2	0	2
Vehicle Insurance	S	827	0	827
Utilities	S	56,794	0	56,794
Equip Repair	S	2,606	0	2,606
Building Repair	S	62	0	62
Grounds Maintenance	S	444	0	444
Special Assessment	S	0	0	0
DEPARTMENT Cost Total		108,191	0	108,191
ADJUSTMENTS				
Total		184,993	0	184,993
General Admin Distribution			0	0
Grand Total		\$184,993		\$184,993

B. INCOMING COSTS - (Default Spread Custom%)

Dept:12 1010-2656 B&G-Holl Dist Ct.

Department	First Incoming	Second Incoming	Holl Dist Ct.
2 A/P	\$409	\$0	\$409
2 G/L Budget/Audit, Grants	1,246	0	1,246
2 Payroll	114	0	114
2 Purchasing	146	0	146
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	2,064	0	2,064
3 Gen Admin Legal	282	0	282
Subtotal - 1010-2100 Corporate Couns	282	0	282
4 County Admin	644	0	644
Subtotal - 1010-2230 Administrator	644	0	644
5 Personnel Mgmt	798	0	798
5 Legal	49	0	49
Subtotal - 1010-2260 Human Resource	847	0	847
6 Accounting Gen Fund	822	0	822
Subtotal - 1010-2530 County Treasure	822	0	822
2 A/P	0	31	31
2 G/L Budget/Audit, Grants	0	100	100
2 Payroll	0	10	10
2 Purchasing	0	12	12
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	153	153
3 Gen Admin Legal	0	12	12
Subtotal - 1010-2100 Corporate Couns	0	12	12
4 County Admin	0	42	42
Subtotal - 1010-2230 Administrator	0	42	42
5 Personnel Mgmt	0	57	57
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:12 1010-2656 B&G-Holl Dist Ct.

Department	First Incoming	Second Incoming	Holl Dist Ct.
Subtotal - 1010-2260 Human Resource	\$0	\$57	\$57
6 Accounting Gen Fund	0	71	71
Subtotal - 1010-2530 County Treasure	0	71	71
Total Incoming	4,659	335	4,994 %100.00
C. TOTAL ALLOCATED		\$189,987	\$189,987

Ottawa County, Michigan
A-87 Cost Allocation Plan

FY 2011
6/4/2012

Holl Dist Ct. Allocations

Dept:12 1010-2656 B&G-Holl Dist Ct.

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 1010-1360 District Court	18,965	62.01%	\$117,610	\$0	\$117,610	\$208	\$117,818
39 1010-2290 Prosecuting Attorney	5,660	18.51%	35,100	0	35,100	62	35,162
58 1010-3510 Jail	715	2.34%	4,434	0	4,434	8	4,442
115 2850 Community Corrections	5,242	17.14%	32,508	0	32,508	57	32,565
999 2nd Allocation Orphans	0	0.00%	0	0	0	0	0
Subtotal	30,582	100.00%	189,652	0	189,652	335	189,987
Direct Bills					0		0
TOTAL					189,652		189,987

ALLOCATION SUMMARY

Dept:12 1010-2656 B&G-Holl Dist Ct.

Department	Holl Dist Ct.	Total
0 DIRECT BILLED	0	\$0
24 1010-1360 District Court	117,818	117,818
39 1010-2290 Prosecuting Attorney	35,162	35,162
58 1010-3510 Jail	4,442	4,442
115 2850 Community Corrections	32,565	32,565
999 2nd Allocation Orphans	0	0
Total	189,987	189,987

Buildings & Grounds

**Grand Haven Health Building
1010-2658**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Grand Haven Health Building is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

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A. DEPARTMENT COSTS

Dept:13 1010-2658 B&G-G.H. Hlth Fac

		Amount	General Admin	Grand Haven Health
Salaries	S1	\$21,656	\$0	\$21,656
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	10,933	0	10,933
		32,589	0	32,589
SUPPLY & SERVICES COST				
Operational Supplies	S	1,100	0	1,100
Service Contract	S	6,688	0	6,688
Travel - Mileage	S	2	0	2
Insurance & Bonds	S	646	0	646
Utilities	S	17,991	0	17,991
Equip Repair	S	359	0	359
Building Repair	S	490	0	490
Grounds Maintenance	S	4,882	0	4,882
DEPARTMENT Cost Total		32,158	0	32,158
ADJUSTMENTS				
Total		64,747	0	64,747
General Admin Distribution			0	0
Grand Total		\$64,747		\$64,747

B. INCOMING COSTS - (Default Spread Custom%)

Dept:13 1010-2658 B&G-G.H. Hlth Fac

Department	First Incoming	Second Incoming	Grand Haven Health
2 A/P	\$160	\$0	\$160
2 G/L Budget/Audit, Grants	489	0	489
2 Payroll	45	0	45
2 Purchasing	57	0	57
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	900	0	900
3 Gen Admin Legal	110	0	110
Subtotal - 1010-2100 Corporate Couns	110	0	110
4 County Admin	252	0	252
Subtotal - 1010-2230 Administrator	252	0	252
5 Personnel Mgmt	313	0	313
5 Legal	11	0	11
Subtotal - 1010-2260 Human Resource	324	0	324
6 Accounting Gen Fund	654	0	654
Subtotal - 1010-2530 County Treasure	654	0	654
2 A/P	0	12	12
2 G/L Budget/Audit, Grants	0	39	39
2 Payroll	0	4	4
2 Purchasing	0	5	5
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	60	60
3 Gen Admin Legal	0	5	5
Subtotal - 1010-2100 Corporate Couns	0	5	5
4 County Admin	0	17	17
Subtotal - 1010-2230 Administrator	0	17	17
5 Personnel Mgmt	0	22	22
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:13 1010-2658 B&G-G.H. Hlth Fac

Department	First Incoming	Second Incoming	Grand Haven Health
Subtotal - 1010-2260 Human Resource	\$0	\$22	\$22
6 Accounting Gen Fund	0	57	57
Subtotal - 1010-2530 County Treasure	0	57	57
Total Incoming	2,240	161	2,401 %100.00
C. TOTAL ALLOCATED		\$67,148	\$67,148

Grand Haven Health Allocations

Dept:13 1010-2658 B&G-G.H. Hlth Fac

	Assigned Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 2210 Health Fund	100	100.00%	\$66,987	\$(63,651)	\$3,336	\$161	\$3,497
Subtotal	100	100.00%	66,987	(63,651)	3,336	161	3,497
Direct Bills					63,651		63,651
TOTAL					66,987		67,148

ALLOCATION SUMMARY

Dept:13 1010-2658 B&G-G.H. Hlth Fac

Department	Grand Haven Health	Total
0 DIRECT BILLED	63,651	\$63,651
84 2210 Health Fund	3,497	3,497
Total	67,148	67,148

Buildings & Grounds

**Holland Community Mental Health Facility
12263 James
1010-2659**

Nature and Extent of Service

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A. DEPARTMENT COSTS

Dept:14 1010-2659 B&G-12263 James

		Amount	General Admin	12263 James
Salaries	S1	\$59,540	\$0	\$59,540
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	30,171	0	30,171
		89,711	0	89,711
SUPPLY & SERVICES COST				
Operational Supplies	S	5,071	0	5,071
Service Contracts	S	28,149	0	28,149
Telephone	S	394	0	394
Travel - Mileage	S	3	0	3
Gas & Oil	S	4,053	0	4,053
Vehicle Insurance	S	828	0	828
Insurance & Bonds	S	2,099	0	2,099
Utilities	S	29,968	0	29,968
Equip Repair	S	1,797	0	1,797
Building Repair	S	1,832	0	1,832
Grounds & Maintenance	S	9,468	0	9,468
Equip Rental	S	1,121	0	1,121
DEPARTMENT Cost Total		84,783	0	84,783
ADJUSTMENTS				
Total		174,494	0	174,494
General Admin Distribution			0	0
Grand Total		\$174,494		\$174,494

B. INCOMING COSTS - (Default Spread Custom%)

Dept:14 1010-2659 B&G-12263 James

Department	First Incoming	Second Incoming	12263 James
2 A/P	\$451	\$0	\$451
2 G/L Budget/Audit, Grants	1,374	0	1,374
2 Payroll	126	0	126
2 Purchasing	161	0	161
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	2,261	0	2,261
3 Gen Admin Legal	311	0	311
Subtotal - 1010-2100 Corporate Couns	311	0	311
4 County Admin	710	0	710
Subtotal - 1010-2230 Administrator	710	0	710
5 Personnel Mgmt	880	0	880
5 Legal	29	0	29
Subtotal - 1010-2260 Human Resource	909	0	909
6 Accounting Gen Fund	987	0	987
Subtotal - 1010-2530 County Treasure	987	0	987
2 A/P	0	34	34
2 G/L Budget/Audit, Grants	0	111	111
2 Payroll	0	11	11
2 Purchasing	0	14	14
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	170	170
3 Gen Admin Legal	0	13	13
Subtotal - 1010-2100 Corporate Couns	0	13	13
4 County Admin	0	47	47
Subtotal - 1010-2230 Administrator	0	47	47
5 Personnel Mgmt	0	63	63
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:14 1010-2659 B&G-12263 James

Department	First Incoming	Second Incoming	12263 James
Subtotal - 1010-2260 Human Resource	\$0	\$63	\$63
6 Accounting Gen Fund	0	85	85
Subtotal - 1010-2530 County Treasure	0	85	85
Total Incoming	5,178	378	5,556 %100.00
C. TOTAL ALLOCATED		\$180,050	\$180,050

12263 James Allocations

Dept:14 1010-2659 B&G-12263 James

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
85 2220 Mental Health Fund	100	100.00%	\$179,672	\$(170,200)	\$9,472	\$378	\$9,850
Subtotal	100	100.00%	179,672	(170,200)	9,472	378	9,850
Direct Bills					170,200		170,200
TOTAL					179,672		180,050

ALLOCATION SUMMARY

Dept:14 1010-2659 B&G-12263 James

Department	12263 James	Total
0 DIRECT BILLED	170,200	\$170,200
85 2220 Mental Health Fund	9,850	9,850
Total	180,050	180,050

Buildings & Grounds

**Coopersville Facility
1010-2660**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Coopersville Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:15 1010-2660 B&G-Coopersville

		Amount	General Admin	Coopersville
Salaries	S1	\$3,500	\$0	\$3,500
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	1,665	0	1,665
		5,165	0	5,165
SUPPLY & SERVICES COST				
Operational Supplies	S	39	0	39
Telephone	S	1,220	0	1,220
Travel - Mileage	S	0	0	0
Insurance & Bonds	S	129	0	129
Utilities	S	1,974	0	1,974
Equip Repair	S	547	0	547
Building Repair	S	36	0	36
Grounds Maintenance	S	1,257	0	1,257
DEPARTMENT Cost Total		5,202	0	5,202
ADJUSTMENTS				
Total		10,367	0	10,367
General Admin Distribution			0	0
Grand Total		\$10,367		\$10,367

B. INCOMING COSTS - (Default Spread Custom%)

Dept:15 1010-2660 B&G-Coopersville

Department	First Incoming	Second Incoming	Coopersville
2 A/P	\$50	\$0	\$50
2 G/L Budget/Audit, Grants	152	0	152
2 Payroll	14	0	14
2 Purchasing	18	0	18
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	383	0	383
3 Gen Admin Legal	34	0	34
Subtotal - 1010-2100 Corporate Couns	34	0	34
4 County Admin	79	0	79
Subtotal - 1010-2230 Administrator	79	0	79
5 Personnel Mgmt	97	0	97
Subtotal - 1010-2260 Human Resource	97	0	97
6 Accounting Gen Fund	340	0	340
Subtotal - 1010-2530 County Treasure	340	0	340
2 A/P	0	4	4
2 G/L Budget/Audit, Grants	0	12	12
2 Payroll	0	1	1
2 Purchasing	0	2	2
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	19	19
3 Gen Admin Legal	0	1	1
Subtotal - 1010-2100 Corporate Couns	0	1	1
4 County Admin	0	5	5
Subtotal - 1010-2230 Administrator	0	5	5
5 Personnel Mgmt	0	7	7
Subtotal - 1010-2260 Human Resource	0	7	7
6 Accounting Gen Fund	0	29	29
Subtotal - 1010-2530 County Treasure	0	29	29
Total Incoming	933	61	994
			%100.00
C. TOTAL ALLOCATED		\$11,361	\$11,361

Coopersville Allocations

Dept:15 1010-2660 B&G-Coopersville

	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total	
166 Other	100	100.00%	\$11,300	\$0	\$11,300	\$61	\$11,361
Subtotal	100	100.00%	11,300	0	11,300	61	11,361
Direct Bills					0		0
TOTAL				11,300			11,361

ALLOCATION SUMMARY

Dept:15 1010-2660 B&G-Coopersville

Department	Coopersville	Total
0 DIRECT BILLED	0	\$0
166 Other	11,361	11,361
Total	11,361	11,361

Buildings & Grounds

**Emergency Services Facility
1010-2661**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Emergency Services Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:16 1010-2661 B&G-Emergency Serv

		Amount	General Admin	Emergency Service
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%
Benefits	S	0	0	0
		0	0	0
SUPPLY & SERVICES COST				
Utilities	P	806	0	806
Grounds Maintenance	P	0	0	0
DEPARTMENT Cost Total		806	0	806
ADJUSTMENTS				
Total		806	0	806
General Admin Distribution			0	0
Grand Total		\$806		\$806

B. INCOMING COSTS - (Default Spread Custom%)

Dept:16 1010-2661 B&G-Emergency Serv

Department	First Incoming	Second Incoming	Emergency Service
2 Cost Plan	\$149	\$0	\$149
Subtotal - 1010-2010 Fiscal Services	149	0	149
6 Accounting Gen Fund	57	0	57
Subtotal - 1010-2530 County Treasure	57	0	57
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	0	0
6 Accounting Gen Fund	0	5	5
Subtotal - 1010-2530 County Treasure	0	5	5
Total Incoming	206	5	211
			%100.00
C. TOTAL ALLOCATED		\$1,017	\$1,017

Emergency Service Allocations

Dept:16 1010-2661 B&G-Emergency Serv

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
60 1010-4260 Emergency Services	100	100.00%	\$1,012	\$0	\$1,012	\$5	\$1,017
Subtotal	100	100.00%	1,012	0	1,012	5	1,017
Direct Bills					0		0
TOTAL					1,012		1,017

ALLOCATION SUMMARY

Dept:16 1010-2661 B&G-Emergency Serv

Department	Emergency Service	Total
0 DIRECT BILLED	0	\$0
60 1010-4260 Emergency Services	1,017	1,017
Total	1,017	1,017

Buildings & Grounds

**Juvenile Services Building
1010-2665**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Juvenile Services Facility is one of the County-owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile facility

		Amount	General Admin	Juv Serv Complex
Salaries	S1	\$129,103	\$0	\$129,103
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	61,676	0	61,676
		190,779	0	190,779
SUPPLY & SERVICES COST				
Operational Supplies	S	73,842	0	73,842
Service Contracts	S	22,744	0	22,744
Telephone	S	1,377	0	1,377
Travel - Mileage	S	49	0	49
Vehicle Insurance	S	1,374	0	1,374
Insurance & Bond	S	25,233	0	25,233
Utilities	S	525,600	0	525,600
Equip Repair	S	33,253	0	33,253
Building Repair	S	15,055	0	15,055
Grounds Maintenance	S	15,077	0	15,077
Equip Rental	S	4,739	0	4,739
DEPARTMENT Cost Total		718,343	0	718,343
ADJUSTMENTS				
Total		909,122	0	909,122
General Admin Distribution			0	0
Grand Total		\$909,122		\$909,122

B. INCOMING COSTS - (Default Spread Custom%)

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile facility

Department	First Incoming	Second Incoming	Juv Serv Complex
2 A/P	\$942	\$0	\$942
2 G/L Budget/Audit, Grants	2,869	0	2,869
2 Payroll	262	0	262
2 Purchasing	336	0	336
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	4,558	0	4,558
3 Gen Admin Legal	648	0	648
Subtotal - 1010-2100 Corporate Couns	648	0	648
4 County Admin	1,482	0	1,482
Subtotal - 1010-2230 Administrator	1,482	0	1,482
5 Personnel Mgmt	1,837	0	1,837
5 Legal	60	0	60
Subtotal - 1010-2260 Human Resource	1,897	0	1,897
6 Accounting Gen Fund	1,477	0	1,477
Subtotal - 1010-2530 County Treasure	1,477	0	1,477
2 A/P	0	72	72
2 G/L Budget/Audit, Grants	0	231	231
2 Payroll	0	22	22
2 Purchasing	0	29	29
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	354	354
3 Gen Admin Legal	0	27	27
Subtotal - 1010-2100 Corporate Couns	0	27	27
4 County Admin	0	97	97
Subtotal - 1010-2230 Administrator	0	97	97
5 Personnel Mgmt	0	131	131
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile facility

Department	First Incoming	Second Incoming	Juv Serv Complex
Subtotal - 1010-2260 Human Resource	\$0	\$131	\$131
6 Accounting Gen Fund	0	128	128
Subtotal - 1010-2530 County Treasure	0	128	128
Total Incoming	10,062	737	10,799 %100.00
C. TOTAL ALLOCATED		\$919,921	\$919,921

Juv Serv Complex Allocations

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile facility

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
28 1010-1480 Probate Court	4,177	4.50%	\$41,357	\$(37,201)	\$4,156	\$33	\$4,189
29 1010-1490 Circuit Ct-Juvenile Serv	3,528	3.80%	34,931	(31,415)	3,516	28	3,544
58 1010-3510 Jail	69,256	74.60%	685,715	(616,718)	68,997	550	69,546
120 2920-6620 Juvenile Detention	15,875	17.10%	157,181	(141,366)	15,815	126	15,941
999 2nd Allocation Orphans	0	0.00%	0	0	0	(0)	(0)
Subtotal	92,836	100.00%	919,184	(826,700)	92,484	737	93,221
Direct Bills					826,700		826,700
TOTAL					919,184		919,921

ALLOCATION SUMMARY

Dept:17 1010-2665 B&G-Probate/Jail/Juvenile facility

Department	Juv Serv Complex	Total
0 DIRECT BILLED	826,700	\$826,700
28 1010-1480 Probate Court	4,189	4,189
29 1010-1490 Circuit Ct-Juvenile Serv	3,544	3,544
58 1010-3510 Jail	69,546	69,546
120 2920-6620 Juvenile Detention	15,941	15,941
999 2nd Allocation Orphans	(0)	(0)
Total	919,921	919,921

Buildings & Grounds

**Administrative Annex – Fillmore Street
1010-2667**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

The Administrative Annex is one of the County owned facilities. Costs for maintaining this facility have been allocated to each department within the facility based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:18 1010-2667 B&G-Admin Annex

		Amount	General Admin	Admin Annex
Salaries	S1	\$138,717	\$0	\$138,717
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	67,820	0	67,820
		206,537	0	206,537
SUPPLY & SERVICES COST				
Office Supplies	S	1,946	0	1,946
Printing & Binding	S	38	0	38
Postage	S	125	0	125
Operational Supplies	S	42,391	0	42,391
Service Contracts	S	57,229	0	57,229
Data Processing	S	23,542	0	23,542
Telephone	S	4,393	0	4,393
Travel - Mileage	S	9	0	9
Gas & Oil	S	9,163	0	9,163
Vehicle Insurance	S	15,035	0	15,035
Insurance & Bonds	S	15,710	0	15,710
Utilities	S	199,749	0	199,749
Equip Repair	S	14,628	0	14,628
Building Repair	S	2,675	0	2,675
Grounds Maintenance	S	16,798	0	16,798
Equip Rental	S	7,198	0	7,198
DEPARTMENT Cost Total		410,629	0	410,629
ADJUSTMENTS				
Total		617,166	0	617,166
General Admin Distribution			0	0
Grand Total		\$617,166		\$617,166

B. INCOMING COSTS - (Default Spread Custom%)

Dept:18 1010-2667 B&G-Admin Annex

Department	First Incoming	Second Incoming	Admin Annex
1 2667 Fillmore Admin Annex	\$10,863	\$0	\$10,863
Subtotal - Building Depreciation Charge	10,863	0	10,863
2 A/P	1,077	0	1,077
2 G/L Budget/Audit, Grants	3,279	0	3,279
2 Payroll	300	0	300
2 Purchasing	384	0	384
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	5,189	0	5,189
3 Gen Admin Legal	741	0	741
Subtotal - 1010-2100 Corporate Couns	741	0	741
4 County Admin	1,694	0	1,694
Subtotal - 1010-2230 Administrator	1,694	0	1,694
5 Personnel Mgmt	2,100	0	2,100
5 Legal	56	0	56
Subtotal - 1010-2260 Human Resource	2,156	0	2,156
6 Accounting Gen Fund	1,535	0	1,535
Subtotal - 1010-2530 County Treasure	1,535	0	1,535
18 Admin Annex	0	16,284	16,284
Subtotal - 1010-2667 B&G-Admin Annex	0	16,284	16,284
2 A/P	0	82	82
2 G/L Budget/Audit, Grants	0	264	264
2 Payroll	0	26	26
2 Purchasing	0	33	33
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	405	405
3 Gen Admin Legal	0	31	31
Subtotal - 1010-2100 Corporate Couns	0	31	31
4 County Admin	0	111	111

B. INCOMING COSTS - (Default Spread Custom%)

Dept:18 1010-2667 B&G-Admin Annex

Department	First Incoming	Second Incoming	Admin Annex
Subtotal - 1010-2230 Administrator	\$0	\$111	\$111
5 Personnel Mgmt	0	149	149
5 Legal	0	0	0
Subtotal - 1010-2260 Human Resource	0	149	149
6 Accounting Gen Fund	0	133	133
Subtotal - 1010-2530 County Treasure	0	133	133
Total Incoming	22,178	17,113	39,291
			%100.00
C. TOTAL ALLOCATED		\$656,457	\$656,457

Admin Annex Allocations

Dept:18 1010-2667 B&G-Admin Annex

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	4,510	5.64%	\$36,053	\$0	\$36,053	\$0	\$36,053
3 1010-2100 Corporate Counsel	480	0.60%	3,837	0	3,837	0	3,837
4 1010-2230 Administrator	2,189	2.74%	17,499	0	17,499	0	17,499
5 1010-2260 Human Resources	2,956	3.70%	23,631	0	23,631	0	23,631
6 1010-2530 County Treasurer	3,750	4.69%	29,978	0	29,978	0	29,978
18 1010-2667 B&G-Admin Annex	2,037	2.55%	16,284	0	16,284	0	16,284
36 1010-2150 County Clerk	3,867	4.84%	30,913	0	30,913	1,033	31,946
37 1010-2250 Equalization	3,131	3.91%	25,030	0	25,030	836	25,866
39 1010-2290 Prosecuting Attorney	3,026	3.78%	24,190	0	24,190	808	24,999
40 1010-2360 Register of Deeds	3,265	4.08%	26,101	0	26,101	872	26,973
43 1010-2570 MSU Extension	4,505	5.63%	36,013	0	36,013	1,204	37,217
44 1010-2590 Geographic Info Sys	1,113	1.39%	8,897	0	8,897	297	9,195
46 1010-2750 Drain Commission	2,508	3.14%	20,049	0	20,049	670	20,719
48 1010-3020 Sheriff	22,765	28.46%	181,986	0	181,986	6,082	188,068
60 1010-4260 Emergency Services	4,866	6.08%	38,899	0	38,899	1,300	40,199
73 1010-7211 Planning/Performance Imp	2,952	3.69%	23,599	0	23,599	789	24,387
81 2081 Parks & Recreation	3,192	3.99%	25,517	0	25,517	853	26,370
98 2602 WEMET	4,635	5.80%	37,053	(35,436)	1,617	1,238	2,855
138 6360-2580 Information Technology	3,985	4.98%	31,856	0	31,856	1,065	32,921
140 6550 Telecommunications	245	0.31%	1,959	0	1,959	65	2,024
Subtotal	79,977	100.00%	639,344	(35,436)	603,908	17,113	621,021
Direct Bills					35,436		35,436
TOTAL					639,344		656,457

ALLOCATION SUMMARY

Dept:18 1010-2667 B&G-Admin Annex

Department	Admin Annex	Total
0 DIRECT BILLED	35,436	\$35,436
2 1010-2010 Fiscal Services	36,053	36,053
3 1010-2100 Corporate Counsel	3,837	3,837
4 1010-2230 Administrator	17,499	17,499
5 1010-2260 Human Resources	23,631	23,631
6 1010-2530 County Treasurer	29,978	29,978
18 1010-2667 B&G-Admin Annex	16,284	16,284
36 1010-2150 County Clerk	31,946	31,946
37 1010-2250 Equalization	25,866	25,866
39 1010-2290 Prosecuting Attorney	24,999	24,999
40 1010-2360 Register of Deeds	26,973	26,973
43 1010-2570 MSU Extension	37,217	37,217
44 1010-2590 Geographic Info Sys	9,195	9,195
46 1010-2750 Drain Commission	20,719	20,719
48 1010-3020 Sheriff	188,068	188,068
60 1010-4260 Emergency Services	40,199	40,199
73 1010-7211 Planning/Performance Imp	24,387	24,387
81 2081 Parks & Recreation	26,370	26,370
98 2602 WEMET	2,855	2,855
138 6360-2580 Information Technology	32,921	32,921
140 6550 Telecommunications	2,024	2,024
Total	656,457	656,457

Buildings & Grounds

**DHS/FIA Building in Holland
1010-2668**

Nature and Extent of Service

The Ottawa County Buildings & Grounds department maintains several County-owned and/or operated facilities and property. Maintaining includes upkeep of County owned structures and property and keeping the lighting, heating, and cooling equipment in good working order.

Costs for the DHS-FIA Building in Holland include operational supplies, service contracts and other costs for maintenance on the buildings. These costs have been allocated based on their usable square footages.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:19 1010-2668 B&G-FIA

		Amount	General Admin	FIA
Salaries	S1	\$76,120	\$0	\$76,120
<i>Salary % Split</i>			.00%	100.00%
Benefits	S	36,658	0	36,658
		112,778	0	112,778
SUPPLY & SERVICES COST				
Operational Supplies	S	6,369	0	6,369
Service Contracts	S	57,573	0	57,573
Travel - Mileage	S	7	0	7
Vehicle Insurance	S	828	0	828
Insurance & Bonds	S	6,642	0	6,642
Utilities	S	62,917	0	62,917
Equip Repair	S	5,792	0	5,792
Building Repair	S	597	0	597
Grounds Maintenance	S	11,005	0	11,005
Equip Rental	S	1,121	0	1,121
DEPARTMENT Cost Total		152,851	0	152,851
ADJUSTMENTS				
Total		265,629	0	265,629
General Admin Distribution			0	0
Grand Total		\$265,629		\$265,629

B. INCOMING COSTS - (Default Spread Custom%)

Dept:19 1010-2668 B&G-FIA

Department	First Incoming	Second Incoming	FIA
2 A/P	\$533	\$0	\$533
2 G/L Budget/Audit, Grants	1,622	0	1,622
2 Payroll	148	0	148
2 Purchasing	190	0	190
2 Cost Plan	149	0	149
Subtotal - 1010-2010 Fiscal Services	2,642	0	2,642
3 Gen Admin Legal	367	0	367
Subtotal - 1010-2100 Corporate Couns	367	0	367
4 County Admin	838	0	838
Subtotal - 1010-2230 Administrator	838	0	838
5 Personnel Mgmt	1,039	0	1,039
5 Legal	30	0	30
Subtotal - 1010-2260 Human Resource	1,069	0	1,069
6 Accounting Gen Fund	940	0	940
Subtotal - 1010-2530 County Treasure	940	0	940
2 A/P	0	41	41
2 G/L Budget/Audit, Grants	0	131	131
2 Payroll	0	13	13
2 Purchasing	0	16	16
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	201	201
3 Gen Admin Legal	0	15	15
Subtotal - 1010-2100 Corporate Couns	0	15	15
4 County Admin	0	55	55
Subtotal - 1010-2230 Administrator	0	55	55
5 Personnel Mgmt	0	74	74
5 Legal	0	0	0

B. INCOMING COSTS - (Default Spread Custom%)

Dept:19 1010-2668 B&G-FIA

Department	First Incoming	Second Incoming	FIA
Subtotal - 1010-2260 Human Resource	\$0	\$74	\$74
6 Accounting Gen Fund	0	81	81
Subtotal - 1010-2530 County Treasure	0	81	81
Total Incoming	5,856	426	6,282 %100.00
C. TOTAL ALLOCATED		\$271,911	\$271,911

FIA Allocations

Dept:19 1010-2668 B&G-FIA

	Actual Square Footage	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
31 1010-1520 Adult Probation	5,168	12.75%	\$34,601	\$0	\$34,601	\$54	\$34,655
119 2901 Dept of Human Services /FIA	27,551	67.94%	184,460	(174,060)	10,400	289	10,690
120 2920-6620 Juvenile Detention	7,830	19.31%	52,424	(49,475)	2,949	82	3,031
Subtotal	40,549	100.00%	271,485	(223,535)	47,950	426	48,376
Direct Bills					223,535		223,535
TOTAL					271,485		271,911

ALLOCATION SUMMARY

Dept:19 1010-2668 B&G-FIA

Department	FIA	Total
0 DIRECT BILLED	223,535	\$223,535
31 1010-1520 Adult Probation	34,655	34,655
119 2901 Dept of Human Services /FIA	10,690	10,690
120 2920-6620 Juvenile Detention	3,031	3,031
Total	271,911	271,911

**COST ALLOCATION PLAN
Ottawa County, Michigan**

2011
6/4/2012

**Insurance
1010-8650**

Nature and Extent of Service

Insurance is set up as a central service department to allocate cost for general fund insurance to the general fund departments. Charges for this insurance have been made directly to 1010-8650. For plan purposes, costs are allocations to benefitting general fund departments and not directly charged. Costs allocated are net of direct billings by the County Finance Department. These indirect costs are allocated to each department based on full time employees.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are designated as first and second allocations and are added to the expenses of the department for further allocation to benefitting departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

A. DEPARTMENT COSTS

Dept:20 1010-8650 Insurance

		Amount	General Admin	General Liability
Salaries	S	\$0	\$0	\$0
<i>Salary % Split</i>			.00%	.00%
Benefits	P	58,702	0	58,702
		58,702	0	58,702
SUPPLY & SERVICES COST				
Insurance & Bonds	P	117,686	0	117,686
DEPARTMENT Cost Total		117,686	0	117,686
ADJUSTMENTS				
Total		176,388	0	176,388
General Admin Distribution			0	0
Grand Total		\$176,388		\$176,388

B. INCOMING COSTS - (Default Spread Custom%)

Dept:20 1010-8650 Insurance

Department	First Incoming	Second Incoming	General Liability
2 Cost Plan	\$149	\$0	\$149
Subtotal - 1010-2010 Fiscal Services	149	0	149
6 Accounting Gen Fund	20	0	20
Subtotal - 1010-2530 County Treasure	20	0	20
2 Cost Plan	0	0	0
Subtotal - 1010-2010 Fiscal Services	0	0	0
6 Accounting Gen Fund	0	2	2
Subtotal - 1010-2530 County Treasure	0	2	2
Total Incoming	169	2	171
			%100.00
C. TOTAL ALLOCATED		\$176,559	\$176,559

General Liability Allocations

Dept:20 1010-8650 Insurance

	FTE Count	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-2010 Fiscal Services	12.80	11.14%	\$19,676	\$0	\$19,676	\$0	\$19,676
3 1010-2100 Corporate Counsel	1.58	1.37%	2,421	0	2,421	0	2,421
4 1010-2230 Administrator	2.84	2.47%	4,366	0	4,366	0	4,366
5 1010-2260 Human Resources	4.33	3.77%	6,648	0	6,648	0	6,648
6 1010-2530 County Treasurer	8.95	7.79%	13,757	0	13,757	0	13,757
21 1010-1010 Commissioners	11.00	9.58%	16,909	0	16,909	0	16,909
34 1010-1910 Elections	1.00	0.87%	1,537	0	1,537	0	1,537
36 1010-2150 County Clerk	23.00	20.02%	35,354	0	35,354	1	35,355
37 1010-2250 Equalization	12.50	10.88%	19,214	0	19,214	0	19,215
40 1010-2360 Register of Deeds	9.00	7.84%	13,834	0	13,834	0	13,835
41 1010-2450 Survey & Remonumentatio	0.15	0.13%	231	0	231	0	231
43 1010-2570 MSU Extension	3.00	2.61%	4,611	0	4,611	0	4,612
44 1010-2590 Geographic Info Sys	5.00	4.35%	7,686	0	7,686	0	7,686
46 1010-2750 Drain Commission	7.00	6.09%	10,760	0	10,760	0	10,760
49 1010-3100 WEMET Operations	6.00	5.22%	9,223	0	9,223	0	9,223
64 1010-4265 Homeland Security Equip C	0.67	0.58%	1,030	0	1,030	0	1,030
69 1010-6480 Medical Examiners	0.20	0.17%	307	0	307	0	307
73 1010-7211 Planning/Performance Imp	5.85	5.09%	8,992	0	8,992	0	8,992
999 2nd Allocation Orphans	0.00	0.00%	0	0	0	0	0
Subtotal	114.86	100.00%	176,557	0	176,557	2	176,559
Direct Bills					0		0
TOTAL					176,557		176,559

ALLOCATION SUMMARY

Dept:20 1010-8650 Insurance

Department	General Liability	Total
0 DIRECT BILLED	0	\$0
2 1010-2010 Fiscal Services	19,676	19,676
3 1010-2100 Corporate Counsel	2,421	2,421
4 1010-2230 Administrator	4,366	4,366
5 1010-2260 Human Resources	6,648	6,648
6 1010-2530 County Treasurer	13,757	13,757
21 1010-1010 Commissioners	16,909	16,909
34 1010-1910 Elections	1,537	1,537
36 1010-2150 County Clerk	35,355	35,355
37 1010-2250 Equalization	19,215	19,215
40 1010-2360 Register of Deeds	13,835	13,835
41 1010-2450 Survey & Remonumentatio	231	231
43 1010-2570 MSU Extension	4,612	4,612
44 1010-2590 Geographic Info Sys	7,686	7,686
46 1010-2750 Drain Commission	10,760	10,760
49 1010-3100 WEMET Operations	9,223	9,223
64 1010-4265 Homeland Security Equip C	1,030	1,030
69 1010-6480 Medical Examiners	307	307
73 1010-7211 Planning/Performance Imp	8,992	8,992
999 2nd Allocation Orphans	0	0
Total	176,559	176,559

Section 5 Internal Service Fund Reconciliation



County of Ottawa

Fiscal Services Department

Robert Spaman
Fiscal Services Director

Marvin Hinga
Fiscal Services Assistant Director

12220 Fillmore Street • Room 331 • West Olive, Michigan 49460

West Olive (616) 738-4847
Fax (616) 738-4098
e-mail: rspaman@miottawa.org
mhinga@miottawa.org

COUNTY OF OTTAWA

COUNTY-WIDE COST ALLOCATION PLAN

Internal Service Fund Reserve Analysis

Information Technology Fund (6360): This fund has received \$1,790,980 in contributions from the General Fund. Charges to departments are based on a billing study prepared by an outside consultant. Applicable A-87 adjustments increased working capital to (3.94) months which is not excessive according to federal guidelines.

Duplicating (6450): Applicable A-87 adjustments increased working capital to (20.33) months which is not excessive according to federal guidelines.

Telecommunications (6550): This fund has received \$595,000 in contributed capital. \$150,000 was transferred out of the fund this year. The majority of the excess working capital comes from commissions the County receives from jail inmate phone calls. The applicable A-87 adjustments increased working capital to (7.02) months which is not excessive according to federal guidelines.

Equipment Pool (6641): This fund has received \$2,580,381 in contributed capital. During 2008, \$ 1.5 million of this was transferred to other funds. Applicable A-87 adjustments decreased working capital to (196.85) months which is not excessive according to federal guidelines

PSF Insurance (6770): Applicable A-87 adjustments increased working capital to (9.89) months which is not excessive according to federal guidelines.

PSF Health (6771): Rates charged to departments are based on an actuary study. Since the County is self-funded, it must have sufficient reserves to cover bad claim years when they occur. In 2011 there was a transfer of \$400,000 from this fund to the General Fund as a return on contributed capital made in anticipation of extra costs that will result from changing the defined benefit pension plan to a defined contribution pension plan for new hires. The applicable A-87 adjustments decreased working capital to 1.05 months which is not excessive according to federal guidelines.

PSF Unemployment (6772): Claims vary significantly by year, and since the County is self-funded, it must have sufficient reserves to cover large claims when they occur. The applicable A-87 adjustments reduced working capital to (69.64) months which is not excessive according to federal guidelines.

Long-Term Disability (6775): The rate charged to departments is based on the actual premium paid plus the cost of the staff charged to the fund to administer the benefits. The applicable A-87 adjustments reduce working capital to (3.10) months which is not excessive according to federal guidelines.

Insurance Authority (6780): Rates charged to departments are based on an actuary study prepared by Financial Risk Analysts, LLC. Since the County is self-funded, it must have sufficient reserves to cover bad claim years when they occur. \$150,000 was transferred out of the fund this year. The applicable A-87 adjustments increased the working capital to 87.69 months which is outside the required maximum 60 day fund balance limit, but is allowed by federal regulation because the rates are established by an actuary study.

PSF Mental Health (6782): This fund may only be used by the Mental Health fund to cover risk exposure under the managed care specialty services program.

Ottawa County, Michigan
Internal Service Fund Summary
Period Ending December 31, 2011

	Total	Information Technology 6360	Duplicating 6450	Tele-communication 6550	Equipment Pool 6641	Protected Self-Funded Insurance Programs 6770	Protected Self-Funded Employee Insurance 6771	Protected Self-Funded Unemployment 6772	Long-Term Disability Insurance 6775	Ottawa County, Michigan Insurance Authority 6780	Protected Self-Funded Insurance - Mental Health 6782
Income Statement:											
Operating Revenues	\$ 16,819,089	\$ 2,978,696	\$ 76,660	\$ 657,313	\$ 740,699	\$ 183,699	\$ 9,635,896	\$ 157,811	\$ 112,109	\$ 1,777,013	\$ 499,193
Operating Expenses	\$ (14,689,586)	\$ (2,879,298)	\$ (78,669)	\$ (404,594)	\$ (80,776)	\$ (317,575)	\$ (10,161,461)	\$ (202,102)	\$ (116,251)	\$ (354,575)	\$ (94,285)
Depreciation	\$ (891,641)	\$ -	\$ (25,397)	\$ (132,280)	\$ (733,964)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ (15,581,227)	\$ (2,879,298)	\$ (104,066)	\$ (536,874)	\$ (814,740)	\$ (317,575)	\$ (10,161,461)	\$ (202,102)	\$ (116,251)	\$ (354,575)	\$ (94,285)
Net Profit / (Loss)	\$ 1,237,862	\$ 99,398	\$ (27,406)	\$ 120,439	\$ (74,041)	\$ (133,876)	\$ (525,565)	\$ (44,291)	\$ (4,142)	\$ 1,422,438	\$ 404,908
Non Operating Revenue / (Expense)	\$ 845,488	\$ 27,461	\$ 4,802	\$ 27,417	\$ 83,332	\$ 166,613	\$ 19,509	\$ 7,174	\$ 1,121	\$ 507,138	\$ 921
Operating Transfers In / (Out)	\$ (700,000)			\$ (150,000)			\$ (400,000)			\$ (150,000)	
Net Increase / (Decrease)	\$ 1,383,350	\$ 126,859	\$ (22,604)	\$ (2,144)	\$ 9,291	\$ 32,737	\$ (906,056)	\$ (37,117)	\$ (3,021)	\$ 1,779,576	\$ 405,829
Beginning R/E per CAFR	\$ 32,657,693	\$ 2,739,278	\$ 699,565	\$ 3,266,146	\$ 4,576,201	\$ 3,727,695	\$ 3,067,388	\$ 649,985	\$ 112,489	\$ 12,152,323	\$ 1,666,623
Ending R/E per CAFR	\$ 34,041,043	\$ 2,866,137	\$ 676,961	\$ 3,264,002	\$ 4,585,492	\$ 3,760,432	\$ 2,161,332	\$ 612,868	\$ 109,468	\$ 13,931,899	\$ 2,072,452
Working Capital											
Current Assets	\$ 45,001,496	\$ 2,908,579	\$ 586,615	\$ 2,732,710	\$ 3,236,748	\$ 4,597,112	\$ 2,164,328	\$ 714,271	\$ 109,631	\$ 25,784,765	\$ 2,166,737
Current Liabilities	\$ 12,942,659	\$ 42,442	\$ 1,399	\$ 14,637	\$ 661	\$ 836,680	\$ 2,996	\$ 101,403	\$ 163	\$ 11,847,993	\$ 94,285
Working Capital Reserve	\$ 32,058,837	\$ 2,866,137	\$ 585,216	\$ 2,718,073	\$ 3,236,087	\$ 3,760,432	\$ 2,161,332	\$ 612,868	\$ 109,468	\$ 13,936,772	\$ 2,072,452
A-87 Adjustments: 2004-2010	\$ (32,534,908)	\$ (3,784,828)	\$ (713,700)	\$ (2,923,659)	\$ (4,485,794)	\$ (3,894,900)	\$ (1,651,487)	\$ (1,778,619)	\$ (138,388)	\$ (11,128,244)	\$ (2,035,289)
A-87 Adjustments: 2011	\$ (111,552)	\$ (27,461)	\$ (4,802)	\$ (30,990)	\$ (75,361)	\$ (127,354)	\$ 380,491	\$ (7,174)	\$ (1,121)	\$ (217,338)	\$ (442)
A-87 Adjusted WCR	\$ (587,623)	\$ (946,152)	\$ (133,286)	\$ (236,576)	\$ (1,325,068)	\$ (261,822)	\$ 890,336	\$ (1,172,925)	\$ (30,041)	\$ 2,591,190	\$ 36,721
Available Months of WCR		(3.94)	(20.33)	(7.02)	(196.85)	(9.89)	1.05	(69.64)	(3.10)	87.69	n/a - MH
Available Days of WCR		(119.94)	(618.41)	(213.42)	(5,987.54)	(300.92)	31.98	(2,118.32)	(94.32)	2,667.37	n/a - MH

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Tele- communications (6550)	Equipment Pool (6641)
Cash flows from operating activities:				
Cash received from interfund services provided	\$2,982,324	\$76,660	\$623,931	\$740,699
Cash payments to suppliers for goods and services	(1,390,844)	(105,821)	(374,328)	(41,880)
Cash payments for self-funded insurance claims				
Cash payments to employees for services	(1,542,296)	(10,930)	(122,428)	(38,915)
Net cash provided by (used for) operating activities	<u>49,184</u>	<u>(40,091)</u>	<u>127,175</u>	<u>659,904</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds				
Transfers out to other funds			(150,000)	
Net cash provided by (used for) noncapital financing activities			<u>(150,000)</u>	
Cash flows from capital and related financing activities:				
Acquisition of capital assets		(45,665)	(44,724)	(704,857)
Payment on capital lease				
Proceeds from sale of equipment		400		28,989
Net cash provided by (used for) capital and related financing activities		<u>(45,265)</u>	<u>(44,724)</u>	<u>(675,868)</u>
Cash flows from investing activities:				
Purchase of investments				
Interest on investments	30,873	7,992	33,413	36,057
Proceeds on sale of investments				
Net cash provided by (used for) investing activities	<u>30,873</u>	<u>7,992</u>	<u>33,413</u>	<u>36,057</u>
Net increase (decrease) in cash and pooled investments	80,057	(77,364)	(34,136)	20,093
Cash and pooled investments, beginning of year	<u>2,466,988</u>	<u>657,898</u>	<u>2,717,116</u>	<u>3,182,823</u>
Cash and pooled investments, end of year	<u><u>\$2,547,045</u></u>	<u><u>\$580,534</u></u>	<u><u>\$2,682,980</u></u>	<u><u>\$3,202,916</u></u>

(Continued on next page)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Employee Insurance (6771)	Protected Self-Funded Unemployment (6772)	Long-Term Disability Insurance (6775)
Cash flows from operating activities:				
Cash received from interfund services provided	\$183,699	\$9,635,896	\$157,811	\$112,109
Cash payments to suppliers for goods and services	(54,238)	(9,091,020)	(43,601)	(99,291)
Cash payments for self-funded insurance claims	(56,870)	(1,345,758)	(176,155)	
Cash payments to employees for services	(159,199)	(170,941)	(57,630)	(7,890)
Net cash provided by (used for) operating activities	<u>(86,608)</u>	<u>(971,823)</u>	<u>(119,575)</u>	<u>4,928</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds	66,962			
Transfers out to other funds		(400,000)		
Net cash provided by (used for) noncapital financing activities	<u>66,962</u>	<u>(400,000)</u>		
Cash flows from capital and related financing activities:				
Acquisition of capital assets				
Payment on capital lease				
Proceeds from sale of equipment				
Net cash provided by (used for) capital and related financing activities				
Cash flows from investing activities:				
Purchase of investments				
Interest on investments	19,646	43,351	10,524	1,188
Proceeds on sale of investments				
Net cash provided by (used for) investing activities	<u>19,646</u>	<u>43,351</u>	<u>10,524</u>	<u>1,188</u>
Net increase (decrease) in cash and pooled investments		(1,328,472)	(109,051)	6,116
Cash and pooled investments, beginning of year		<u>3,473,291</u>	<u>816,148</u>	<u>102,394</u>
Cash and pooled investments, end of year	<u>None</u>	<u>\$2,144,819</u>	<u>\$707,097</u>	<u>\$108,510</u>

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	<u>Totals</u>	
			2011	2010
Cash flows from operating activities:				
Cash received from interfund services provided	\$1,948,499		\$16,461,628	\$19,878,314
Cash payments to suppliers for goods and services	(229,169)		(11,430,192)	(3,102,622)
Cash payments for self-funded insurance claims	(804,135)		(2,382,918)	(12,049,748)
Cash payments to employees for services			(2,110,229)	(2,183,613)
Net cash provided by (used for) operating activities	<u>915,195</u>		<u>538,289</u>	<u>2,542,331</u>
Cash flows from noncapital financing activities:				
Transfers in from other funds			66,962	84,732
Transfers out to other funds	(150,000)		(700,000)	(300,000)
Net cash provided by (used for) noncapital financing activities	<u>(150,000)</u>		<u>(633,038)</u>	<u>(215,268)</u>
Cash flows from capital and related financing activities:				
Acquisition of capital assets			(795,246)	(796,597)
Payment on capital lease				(35,413)
Proceeds from sale of equipment			29,389	
Net cash provided by (used for) capital and related financing activities			<u>(765,857)</u>	<u>(832,010)</u>
Cash flows from investing activities:				
Purchase of investments	(15,329,576)		(15,329,576)	(12,622,126)
Interest on investments	483,995	\$921	667,960	572,148
Proceeds on sale of investments	14,368,416		14,368,416	11,288,711
Net cash provided by (used for) investing activities	<u>(477,165)</u>	<u>921</u>	<u>(293,200)</u>	<u>(761,267)</u>
Net increase (decrease) in cash and pooled investments	288,030	921	(1,153,806)	733,786
Cash and pooled investments, beginning of year	<u>309,853</u>	<u>1,666,623</u>	<u>15,393,134</u>	<u>14,659,348</u>
Cash and pooled investments, end of year	<u>\$597,883</u>	<u>\$1,667,544</u>	<u>\$14,239,328</u>	<u>\$15,393,134</u>

(Continued on next page)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Tele- communications (6550)	Equipment Pool (6641)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$99,398	(\$27,406)	\$120,439	(\$74,041)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation		25,397	132,280	733,964
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables	3,628		12,451	
(Increase) decrease in due from other funds				
(Increase) decrease in inventory	2,050			
(Increase) decrease in prepaid expenses	(50,675)		(15,181)	
Increase (decrease) in unpaid claims liability				
Increase (decrease) in unearned revenue			(45,833)	
Increase (decrease) in accounts payable	(5,217)	(38,082)	(76,981)	(19)
Increase (decrease) in due to other other governmental units				
Increase (decrease) in due to other funds				
Net cash provided by (used for) operating activities	\$49,184	(\$40,091)	\$127,175	\$659,904

(Continued on next page)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF CASH FLOWS
 For the Year Ended December 31, 2011
 (with comparative totals for the year ended December 31, 2010)

	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Health (6771)	Protected Self-Funded Unemploy- ment (6772)	Long- Term Disability Insurance (6775)
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	(\$133,876)	(\$525,565)	(\$44,291)	(\$4,142)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation				
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables		626,086		
(Increase) decrease in due from other funds				
(Increase) decrease in inventory				
(Increase) decrease in prepaid expenses		229,458		9,017
Increase (decrease) in unpaid claims liability				
Increase (decrease) in unearned revenue				
Increase (decrease) in accounts payable	47,268	(1,301,802)	98	53
Increase (decrease) in due to other other governmental units			(75,382)	
Increase (decrease) in due to other funds				
Net cash provided by (used for) operating activities	<u>(\$86,608)</u>	<u>(\$971,823)</u>	<u>(\$119,575)</u>	<u>\$4,928</u>

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF CASH FLOWS
For the Year Ended December 31, 2011
(with comparative totals for the year ended December 31, 2010)

	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	<u>Totals</u>	
			<u>2011</u>	<u>2010</u>
Reconciliation of operating income (loss) to net cash provided by (used for) operating activities:				
Operating income (loss)	\$1,427,311	\$404,908	\$1,242,735	\$1,619,444
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:				
Depreciation			891,641	1,168,755
Change in assets and liabilities not affecting cash provided by (used for) operating activities:				
(Increase) decrease in receivables			642,165	(94,982)
(Increase) decrease in due from other funds		(499,193)	(499,193)	
(Increase) decrease in inventory			2,050	(3,999)
(Increase) decrease in prepaid expenses	173		172,792	(198,008)
Increase (decrease) in unpaid claims liability	(672,567)		(672,567)	7,421
Increase (decrease) in unearned revenue			(45,833)	(45,833)
Increase (decrease) in accounts payable			(1,374,682)	(172,520)
Increase (decrease) in due to other other governmental units		94,285	18,903	86,197
Increase (decrease) in due to other funds	160,278		160,278	175,856
Net cash provided by (used for) operating activities	<u>\$915,195</u>	<u>None</u>	<u>\$538,289</u>	<u>\$2,542,331</u>

(Concluded)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2011
(with comparative totals for December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Employee Insurance (6771)
<u>ASSETS</u>						
Current assets:						
Cash and pooled investments	\$2,547,045	\$580,534	\$2,682,980	\$3,202,916		\$2,144,819
Investments						
Accounts receivable	4,261		6,919			
Accrued interest on investments						
Due from other funds	27,461	6,081	27,417	33,832	\$4,587,112	19,509
Inventory of supplies	48,601					
Prepaid expenses	281,211		15,394		10,000	
Total current assets	2,908,579	586,615	2,732,710	3,236,748	4,597,112	2,164,328
Noncurrent assets:						
Capital assets:						
Office furniture and equipment				4,373,350		
Copy machines		159,844				
Telephone equipment			2,716,760			
Vehicles				4,460,114		
Less accumulated depreciation		(68,099)	(2,170,831)	(7,484,059)		
Net capital assets		91,745	545,929	1,349,405		
Total assets	2,908,579	678,360	3,278,639	4,586,153	4,597,112	2,164,328
<u>LIABILITIES</u>						
Current liabilities:						
Accounts payable	42,442	1,399	3,177	661	485,250	2,996
Interfund payable					351,430	
Due to other funds						
Due to other governmental units						
Unearned revenue			11,460			
Total liabilities	42,442	1,399	14,637	661	836,680	2,996
<u>NET ASSETS</u>						
Investment in capital assets		91,745	545,929	1,349,405		
Restricted for managed care risk exposure						
Unrestricted	2,866,137	585,216	2,718,073	3,236,087	3,760,432	2,161,332
Total net assets	\$2,866,137	\$676,961	\$3,264,002	\$4,585,492	\$3,760,432	\$2,161,332

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2011
(with comparative totals for December 31, 2010)

	Protected	Long-Term	Ottawa County,	Protected	Totals	
	Self-Funded Unemployment (6772)	Disability Insurance (6775)	Michigan Insurance Authority (6780)	Self-Funded Insurance - Mental Health (6782)	2011	2010
ASSETS						
Current assets:						
Cash and pooled investments	\$707,097	\$108,510	\$597,883	\$1,667,544	\$14,239,328	\$15,393,134
Investments			24,980,476		24,980,476	23,958,223
Accounts receivable					11,180	653,345
Accrued interest on investments			112,421		112,421	150,371
Due from other funds	7,174	1,121		499,193	5,208,900	4,603,543
Inventory of supplies					48,601	50,651
Prepaid expenses			93,985		400,590	573,382
Total current assets	714,271	109,631	25,784,765	2,166,737	45,001,496	45,382,649
Noncurrent assets:						
Capital assets:						
Office furniture and equipment					4,373,350	4,065,144
Copy machines					159,844	150,486
Telephone equipment					2,716,760	2,672,035
Vehicles					4,460,114	4,281,586
Less accumulated depreciation					(9,722,989)	(9,104,611)
Net capital assets					1,987,079	2,064,640
Total assets	714,271	109,631	25,784,765	2,166,737	46,988,575	47,447,289
LIABILITIES						
Current liabilities:						
Accounts payable	630	163	7,247,570		7,784,288	9,831,535
Interfund payable					351,430	284,468
Due to other funds			4,600,423		4,600,423	4,440,145
Due to other governmental units	100,773			94,285	195,058	176,155
Unearned revenue					11,460	57,293
Total liabilities	101,403	163	11,847,993	94,285	12,942,659	14,789,596
NET ASSETS						
Investment in capital assets					1,987,079	2,064,640
Restricted for managed care risk exposure				2,072,452	2,072,452	1,666,623
Unrestricted	612,868	109,468	13,936,772		29,986,385	28,926,430
Total net assets	\$612,868	\$109,468	\$13,936,772	\$2,072,452	\$34,045,916	\$32,657,693

(Concluded)

COUNTY OF OTTAWA
 INTERNAL SERVICE FUNDS
 COMBINING STATEMENT OF NET ASSETS
 December 31, 2011
 (with comparative totals for December 31, 2010)

	Information Technology (6360)	Duplicating (6450)	Telecom- munications (6550)	Equipment Pool (6641)	Protected Self-Funded Insurance Programs (6770)	Protected Self-Funded Employee Insurance (6771)
Operating revenues:						
Charges for services	\$2,978,696	\$76,660	\$657,313	\$696,969	\$183,699	\$9,635,896
Other revenue				43,730		
Total operating revenues	<u>2,978,696</u>	<u>76,660</u>	<u>657,313</u>	<u>740,699</u>	<u>183,699</u>	<u>9,635,896</u>
Operating expenses:						
Personnel services	1,542,296	10,930	122,428	38,896	159,199	170,941
Contractual services	1,024,421	8,728	233,402		50,111	9,064,018
Supplies	87,019	42,944	21,506	2	189	86
Depreciation		25,397	132,280	733,964		
Building and equipment rental	51,174					
Claims and legal					104,138	899,500
Miscellaneous	174,388	16,067	27,258	41,878	3,938	26,916
Total operating expenses	<u>2,879,298</u>	<u>104,066</u>	<u>536,874</u>	<u>814,740</u>	<u>317,575</u>	<u>10,161,461</u>
Operating income (loss)	<u>99,398</u>	<u>(27,406)</u>	<u>120,439</u>	<u>(74,041)</u>	<u>(133,876)</u>	<u>(525,565)</u>
Nonoperating revenues (expenses):						
Interest on investments	27,461	6,081	27,417	33,832	166,613	19,509
Net change in the fair value of investments						
Gain (loss) on retirement of capital assets		(1,279)		49,500		
Total nonoperating revenues (expenses)	<u>27,461</u>	<u>4,802</u>	<u>27,417</u>	<u>83,332</u>	<u>166,613</u>	<u>19,509</u>
Income (loss) before transfers	126,859	(22,604)	147,856	9,291	32,737	(506,056)
Transfers in (out):						
Ottawa County Building Authority - Debt Service			(150,000)			
General Fund						(400,000)
Total transfers			<u>(150,000)</u>			<u>(400,000)</u>
Change in net assets	126,859	(22,604)	(2,144)	9,291	32,737	(906,056)
Total net assets, beginning of year	2,739,278	699,565	3,266,146	4,576,201	3,727,695	3,067,388
Total net assets, end of year	<u>\$2,866,137</u>	<u>\$676,961</u>	<u>\$3,264,002</u>	<u>\$4,585,492</u>	<u>\$3,760,432</u>	<u>\$2,161,332</u>

(Continued on next page)

COUNTY OF OTTAWA
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF NET ASSETS
December 31, 2011
(with comparative totals for December 31, 2010)

	Protected Self-Funded Unemploy- ment (6772)	Long-Term Disability Insurance (6775)	Ottawa County, Michigan Insurance Authority (6780)	Protected Self-Funded Insurance - Mental Health (6782)	Totals	
					2011	2010
Operating revenues:						
Charges for services	\$157,811	\$112,109	\$1,777,013	\$499,193	\$16,775,359	\$19,727,003
Other revenue			4,873		48,603	26,899
Total operating revenues	<u>157,811</u>	<u>112,109</u>	<u>1,781,886</u>	<u>499,193</u>	<u>16,823,962</u>	<u>19,753,902</u>
Operating expenses:						
Personnel services	57,726	7,890			2,110,306	2,183,322
Contractual services	34,610	103,057	588,280		11,106,627	3,024,705
Supplies					151,746	94,103
Depreciation					891,641	1,168,755
Building and equipment rental					51,174	114,399
Claims and legal	100,773		(233,705)	94,285	964,991	11,185,709
Miscellaneous	8,993	5,304			304,742	363,465
Total operating expenses	<u>202,102</u>	<u>116,251</u>	<u>354,575</u>	<u>94,285</u>	<u>15,581,227</u>	<u>18,134,458</u>
Operating income (loss)	<u>(44,291)</u>	<u>(4,142)</u>	<u>1,427,311</u>	<u>404,908</u>	<u>1,242,735</u>	<u>1,619,444</u>
Nonoperating revenues (expenses):						
Interest on investments	7,174	1,121	446,045	\$921	736,174	767,790
Net change in the fair value of investments			61,093		61,093	1,752,189
Gain (loss) on retirement of capital assets					48,221	(24,359)
Total nonoperating revenues (expenses)	<u>7,174</u>	<u>1,121</u>	<u>507,138</u>	<u>921</u>	<u>845,488</u>	<u>2,495,620</u>
Income (loss) before transfers	<u>(37,117)</u>	<u>(3,021)</u>	<u>1,934,449</u>	<u>405,829</u>	<u>2,088,223</u>	<u>4,115,064</u>
Transfers in (out):						
Ottawa County Building Authority - Debt Service			(150,000)		(300,000)	(300,000)
General Fund					(400,000)	
Total transfers			<u>(150,000)</u>		<u>(700,000)</u>	<u>(300,000)</u>
Change in net assets	<u>(37,117)</u>	<u>(3,021)</u>	<u>1,784,449</u>	<u>405,829</u>	<u>1,388,223</u>	<u>3,815,064</u>
Total net assets, beginning of year	649,985	112,489	12,152,323	1,666,623	32,657,693	28,842,629
Total net assets, end of year	<u>\$612,868</u>	<u>\$109,468</u>	<u>\$13,936,772</u>	<u>\$2,072,452</u>	<u>\$34,045,916</u>	<u>\$32,657,693</u>

(Concluded)



OTTAWA COUNTY, MICHIGAN
INFORMATION TECHNOLOGY DEPARTMENT
Section 2 – Cost Allocation Plan
BASED ON BUDGETED EXPENDITURES
FOR PERIOD ENDING
DECEMBER 31, 2013

MGT of America
Michigan Office
2343 Delta Road
Bay City, Michigan 48708
888-746-4648
www.mgtofamerica.com



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Section 1	Introduction
Section 2	Reading a Cost Allocation Plan
Section 3	Section 2 Cost Allocation Plan

Section 1 Introduction

Introduction

The enclosed Section 2 Cost Allocation Plan identifies the costs of services provided by the Information Technology (IT) Department of Ottawa County, Michigan (County) based on budgeted expenditures for year ending December 31, 2013. MGT of America, Inc. prepared this document at the request of the County.

This Cost Allocation Plan is used by the County to claim IT department costs against users departments.

This document is prepared in compliance with OMB Circular A-87. County personnel provided the budgeted expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2 Reading a Cost Allocation Plan

Reading a Cost Allocation Plan

Overview

The Section 2 Cost Allocation Plan is a document that distributes, or allocates, departmental costs to user departments within the County. Examples of departmental costs are administration, office supplies, IT hardware and software, Software licenses, and an allocation of indirect costs from the 2011 A-87 Cost Allocation Plan.

The primary purpose for preparing the Cost Allocation Plan is to identify the appropriate department to be allocated to user departments using 2013 budget estimates.

The significant steps involved in preparing the Cost Allocation Plan include the following:

- ♦ Identify the IT Department budgeted expenditures that provide support to other County departments. The IT Department is referred to as the central service or allocating department.
- ♦ Identify the County departments that receive support from the IT Department. These departments are referred to as grantee or receiving departments.
- ♦ Accumulate the allowable budgeted expenditures for the IT Department that provides support to other County departments.

- ♦ Distribute, or allocate, the allowable expenditures of the IT Department that provide support to other County departments based on available, meaningful, measurable and auditable allocation statistics that match the service provided to the service received.

Process

A double-step down allocation methodology is used to allocate the allowable costs of the central service departments. This methodology recognizes the cross support provided between central service departments. For example, accounting supports information technology by providing payroll, paying vouchers and preparing a budget. Information technology, however, also supports accounting by providing software and hardware and by maintaining and administering various applications and systems.

The double-step down methodology requires an initial sequencing of allocating departments. In the first step of the double-step methodology, allowable costs from central service departments are allocated in the sequence selected to all County departments, divisions and funds; including to other central service departments. The second step in the double-step down methodology is made to fully account for the cross support provided between central service departments. Central service departments are closed after the second step in the double-step down allocation methodology.

Sections

Table of Contents

The first few pages of the Cost Allocation Plan are the Table of Contents. The column on the left side of the pages lists the central service, or allocating, departments. Each central service department is broken down into functions. Functions are the specific services provided by a particular department. The middle column lists the allocation base for each corresponding function. The column on the right side of the pages is the applicable page number.

Summary Schedule

The next few pages of the Cost Allocation Plan are the Summary Schedule. The Summary Schedule identifies the total dollar amount allocated from the IT Department to every County receiving department. Allocating department is listed down the left column and receiving departments, divisions and funds are listed across the top of each page.

Detail Schedules

The remaining pages of the Cost Allocation Plan are the details schedules for every central service department. The detail schedules for each central service department is structured in the following format.

Narrative. Lists the department name, provides a brief description of the activities performed, identifies the functions and the corresponding allocation base.

Departmental Costs (A). The actual budgeted expenditures for that department.

There are three different codes that could be denoted on the Departmental Cost schedule. Those three codes are S, P and D and identify how costs are spread or distributed within a specific department. The S (or S1) stands for salaries. The P stands for a predetermined percentage described in the narrative. The D stands for disallowed.

Incoming Costs (B). If any, these are the support costs coming into the department from other allocating departments.

Incoming costs are spread on the ratio of function salaries to departmental salaries. In the few instances where a department has no salaries, incoming costs are spread on the ratio of function expenditures to departmental expenditures. Certain incoming costs, however, may be denoted with an *. The * identifies those incoming costs that are directly identified to departmental functions and spread to departmental functions on a percentage basis.

Total Allocated (C). The total amount allocated for that department. This amount is found at the end of the Incoming Costs schedule.

Function Allocations. The distribution, or allocation, of the Total Allocated costs by function.

Allocation Summary. The summary of allocated costs by function.

Section 3 Section 2 Cost Allocation Plan

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

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Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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SUMMARY SCHEDULE

Department	1010-1010 Commission ers	1010-1290 Reapportion ment/Tax	1010-1310 Circuit Court	1010-1360 District Court	1010-1370 Circuit Ct- Legal Self-	1010-1373 State Justice Institute	1010-1375 SJI Technical	1010-1480 Probate Court	1010-1490 Circuit Ct- Juvenile	1010-1492 Juvenile Account
1 6360-2580 Information Technology	\$30,792	\$0	\$92,046	\$253,550	\$0	\$0	\$0	\$32,046	\$29,768	\$0
TOTAL CURRENT ALLOCATIONS	30,792	0	92,046	253,550	0	0	0	32,046	29,768	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	1010-1520 Adult Probation	1010-1660 Family Counseling	1010-1670 Jury Board	1010-1910 Elections	1010-1920 Canvassing Board	1010-2010 Fiscal Services	1010-2100 Corporate Counsel	1010-2150 County Clerk	1010-2230 Administrator	1010-2250 Equalization
1 6360-2580 Information Technology	\$4,417	\$0	\$0	\$4,666	\$0	\$42,328	\$5,570	\$100,913	\$9,004	\$44,777
TOTAL CURRENT ALLOCATIONS	4,417	0	0	4,666	0	42,328	5,570	100,913	9,004	44,777

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	1010-2251 Grand Haven Assessing	1010-2260 Human Resources	1010-2290 Prosecuting Attorney	1010-2360 Register of Deeds	1010-2450 Survey & Remonument	1010-2470 Plat Board	1010-2530 County Treasurer	1010-2570 MSU Extension	1010-2590 Geographic Info Sys	1010-2610 Bldg Authority
1 6360-2580 Information Technology	\$0	\$19,377	\$139,417	\$37,902	\$105	\$0	\$31,230	\$11,424	\$17,369	\$0
TOTAL CURRENT ALLOCATIONS	0	19,377	139,417	37,902	105	0	31,230	11,424	17,369	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	1010-2651 B&G-Hud. Human	1010-2652 B&G-Holl Human	1010-2653 B&G-Fulton Street	1010-2654 B&G-Grand Haven	1010-2655 B&G-12251 James	1010-2656 B&G-Holl Dist Ct.	1010-2658 B&G-G.H. Hlth Fac	1010-2659 B&G-12263 James	1010-2660 B&G- Coopersville	1010-2661 B&G- Emergency
1 6360-2580 Information Technology	\$2,638	\$2,935	\$1,094	\$8,193	\$2,980	\$3,228	\$1,266	\$3,562	\$0	\$0
TOTAL CURRENT ALLOCATIONS	2,638	2,935	1,094	8,193	2,980	3,228	1,266	3,562	0	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
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SUMMARY SCHEDULE

Department	1010-2665 B&G- Probate/Jail/	1010-2667 B&G-Admin Annex	1010-2668 B&G-FIA	1010-2750 Drain Commission	1010-2800 Ottawa Soil/Water	1010-3020 Sheriff	1010-3100 WEMET Operations	1010-3113 C.O.P.S. Holland/W	1010-3119 City of Coopersville	1010-3120 City of Hudsonville
1 6360-2580 Information Technology	\$7,492	\$15,564	\$4,204	\$24,184	\$0	\$231,439	\$13,423	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	7,492	15,564	4,204	24,184	0	231,439	13,423	0	0	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	1010-3170 Blendon/Holl/ Robsn/Zeeld	1010-3200 Sheriff Training	1010-3250 Central Dispatch	1010-3310 Marine Safety	1010-3510 Jail	1010-3540 Lakeshore Police	1010-4260 Emergency Services	1010-4261 HLS Equip Grt	1010-4262 Solution Area Planner	1010-4263 Haz-Mat Response
1 6360-2580 Information Technology	\$0	\$0	\$0	\$1,678	\$193,847	\$0	\$15,078	\$0	\$0	\$895
TOTAL CURRENT ALLOCATIONS	0	0	0	1,678	193,847	0	15,078	0	0	895

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	1010-4265 Homeland Security	1010-4300 Animal Control	1010-4450 Drain Assessments	1010-6039 Jail Health Services	1010-6300 Substance Abuse	1010-6480 Medical Examiners	1010-6810 Veteran Burial	1010-6890 Dept of Veteran's	1010-7210 Planning & Transportatio	1010-7211 Planning/Perf ormance Impv
1 6360-2580 Information Technology	\$2,237	\$6,712	\$0	\$0	\$0	\$447	\$0	\$0	\$0	\$23,035
TOTAL CURRENT ALLOCATIONS	2,237	6,712	0	0	0	447	0	0	0	23,035

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	1010-7212 Road Salt Management	1010-8650 Insurance	1010-8900 Contingency	1010-9010 Equip Rental	1010-9300 Transfers in Control	1010-9650 Oper Trans Out - Internal	1500 Cemetery Trust	2010 Road Commission	2081 Parks & Recreation	2160 FOC
1 6360-2580 Information Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,602	\$146,774
TOTAL CURRENT ALLOCATIONS	0	0	0	0	0	0	0	0	47,602	146,774

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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 6/14/2012

SUMMARY SCHEDULE

Department	2170 Judicial Grants	2210 Health Fund	2220 Mental Health Fund	2271 Solid Waste Clean Up	2272-5250 Landfill Tipping	2320 Transportation Sys	2340 Farmland Preservation	2420-7210 Planning Comm	2430 Brownfield Redevelopm	2444 Infrastructure Fund
1 6360-2580 Information Technology	\$8,949	\$286,224	\$570,468	\$0	\$11,140	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	8,949	286,224	570,468	0	11,140	0	0	0	0	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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 6/14/2012

SUMMARY SCHEDULE

Department	2450 Public Improv Fund	2550 Homestead Property Tax	2560 ROD Automation Fund	2570 Stabilization	2601-2320 PA Victims Grt	2602 WEMET	2609 Sheriff Grt Prgm	2610 Community Policing/Sher	2640 Sheriff - Traffic & Safety	2661 Sheriff Road Patrol
1 6360-2580 Information Technology	\$0	\$0	\$783	\$0	\$6,712	\$0	\$0	\$127,519	\$0	\$6,712
TOTAL CURRENT ALLOCATIONS	0	0	783	0	6,712	0	0	127,519	0	6,712

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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SUMMARY SCHEDULE

Department	2690 Law Library	2740 WIA Administrative Cost Pool	2750-3114 Grt Prgm Comm	2810 Fed Emer Mgmt Agency	2850-1520 Community Corrections -	2855 Revenue Sharing Res	2901 Dept of Human Services	2920-6620 Juvenile Detention	2920-6621 Placement Costs	2920-6622 Juvenile Intensive
1 6360-2580 Information Technology	\$0	\$99,106	\$0	\$0	\$27,574	\$0	\$0	\$90,949	\$0	\$9,370
TOTAL CURRENT ALLOCATIONS	0	99,106	0	0	27,574	0	0	90,949	0	9,370

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	2920-6623 Juvenile Treatment	2920-6624 Juvenile Comm.	2920-6625 Consolidatio n Grant	2921 Child Care - Social Serv	2940 Veterans Trust	2941 Veterans Trust 9/30	2970 DB/DC Conversion	2980 Compensatio n Absences	3650 Water/Sanita tion Bond/Int	4650 Water/Sanitati on Const
1 6360-2580 Information Technology	\$40,158	\$54,154	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	40,158	54,154	0	0	0	0	0	0	0	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	5160 Delinquent Taxes	5692 OCBA Probate Ct./Jail	5693 OCBA Jail/Admin Facil	5694 OCBA Holland Dist Ct	5695 OCBA Gr Haven/W Olive	6450 Duplicating	6550 Telecommuni cations	6641-9010 Equip Pool	6770-8690 Liability Insurance	6770-8710 Workers Comp
1 6360-2580 Information Technology	\$3,132	\$0	\$0	\$0	\$0	\$280	\$5,058	\$895	\$2,528	\$1,025
TOTAL CURRENT ALLOCATIONS	3,132	0	0	0	0	280	5,058	895	2,528	1,025

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	6770-PSF Insurance Programs	6771-8520 Health Insurance	6771-8540 Dental Insurance	6771-8550 Vision Insurance	6771 PSF Health Insurance	6772-8700 Unemployme nt Insurance	6775-8570 Long-term Disability	6780 Ottawa Cty Mi Ins Auth	6782 PSF Insurance Prgm Mental	7010 Agency Fund
1 6360-2580 Information Technology	\$0	\$3,698	\$481	\$481	\$0	\$622	\$197	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	0	3,698	481	481	0	622	197	0	0	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

SUMMARY SCHEDULE

Department	7040 Imprest Payroll	7210 Library Penal Fines	7360 Employee Sick Pay	8010 Special Assess Drains #6	8011 Drains Capital Proj Fund	8020 Drains Revolving	8040 Drain Revolving Maint Fund	8200 Drain Chapter 20	8300 Drain Chapter 21	8510 Drain Debt Serv Fund
1 6360-2580 Information Technology	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL CURRENT ALLOCATIONS	0	0	0	0	0	0	0	0	0	0

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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SUMMARY SCHEDULE

Department	8710 Water/Sewage	8725 Inland Lake Improvement	Other - 1010- 2664 - 1010- 2660	2nd Allocation Orphans	Total
1 6360-2580 Information Technology	\$0	\$0	\$0	\$0	\$3,025,423
TOTAL CURRENT ALLOCATIONS	0	0	0	0	3,025,423

Ottawa County, Michigan
Information Technology Department - 6360
Section 2 Budget Cost Allocation Plan

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Nature and Extent of Service

Ottawa County operates a Information Technology (IT) Department (6360) as an Internal Service Fund (ISF). This plan examines the 2013 proposed operating budget and functionalizes the costs for purposes of projecting the estimated costs for each of the user departments for the 2013 budget year.

The IT Department provides the County with a centralized service entity to provide departments with automated services to increase their productivity and information handling capabilities. Various systems impact different departments in different ways both directly or indirectly. For plan purposes the budgeted costs for 2013 have been functionalized in a manner that recognizes the different ways in which the services impact individual departments. Once functionalized the costs are allocated to benefitting departments based on a statistic that best recognizes the relative level of service provided.

The identified functions and the allocation statistic used to allocate the costs are detailed as follows:

- **General and Administration** – Departmental administrative costs have been allocated to this function. These costs include the department manager and clerical staff, postage, printing, office supplies, etc., and an allocation for county-wide indirect costs. The General and Administrative functions support the entire IT Department and the costs are allocated to the remaining functions based on total expenditures.
- **Technology and Infrastructure (T & I)** - User departments access the services of the IT Department through the system's network. The network consists of the cables, routers, servers, and communications devices. Costs for the Basic Network support are allocated to all users based on the number of full time equivalents (FTE's) in each of the user departments.
- **Applications and Data (A & D)** – Costs for operating and maintaining common applications on the system such as e-mail, accounting, payroll and other systems used by all departments either directly or indirectly are identified and allocated to all users based on the number of full time equivalents (FTE's) in each of the user departments.
- **User Services** – Costs associated with the IT “Help Desk”, technical support, training and troubleshooting services are identified within this activity and allocated to all user departments based on the number of devices assigned to the benefitting departments.
- **Imaging** - The IT Department provides imaging support services to user departments. The costs of these services have been allocated to the user departments based on the direct imaging costs identified for each of the user departments. Imaging expenditures were reduced by \$11,000 to reflect the amount paid by Park Township for usage of the imaging software.

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- **Health Department** – The Health Department have IT staff that are specifically assigned to the Department, that are supervised by IT Department. The wages and fringes for these employees are directly paid by the Health Department. These costs have been brought into the IT plan and the department received an allocation for General Administration costs based on the percentage of total wages and fringe. The Department received a direct credit for the total cost of the wages and fringe.
- **Mental Health Department** – The Mental Health Department have IT staff that are specifically assigned to the Department, that are supervised by IT Department. The wages and fringes for these employees are directly paid by the Mental Health Department. These costs have been brought into the IT plan and the department received an allocation for General Administration costs based on the percentage of total wages and fringe. The Department received a direct credit for the total cost of the wages and fringe.

The plan is designed to allocate other central service departments' costs to the various departments including this department. These costs are added to the expenses of the department for further allocation to benefitting departments.

Department revenue for internet e-commerce fees and interest on investments has been shown as a departmental credit and has been allocated to all user departments.

Any direct charges made within the County's accounting system are adjusted through direct billing credits.

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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A. DEPARTMENT COSTS

Dept:1 6360-2580 Information Technology

		Amount	General Admin	Technology & Infrastructure	Applications & Data	User Services	Imaging	Mental Health - 2220	Public Health
Salaries	S1	\$1,369,774	\$132,111	\$144,859	\$427,475	\$416,974	\$62,690	\$117,694	\$67,971
Salary % Split			9.64%	10.58%	31.21%	30.44%	4.58%	8.59%	4.96%
Benefits	P	636,316	50,026	55,523	216,199	224,465	6,349	53,980	29,774
		2,006,090	182,137	200,382	643,674	641,439	69,039	171,674	97,745
SUPPLY & SERVICES COST									
Vacation Payoff	P	3,570	3,570	0	0	0	0	0	0
Office Supplies	P	8,600	8,600	0	0	0	0	0	0
Printing/Binding	P	700	700	0	0	0	0	0	0
Postage	P	3,537	3,537	0	0	0	0	0	0
Operational Supplies	P	56,115	14,062	25,064	4,273	12,404	0	312	0
Consultants	P	170,000	0	10,000	160,000	0	0	0	0
Service Contracts	P	472,015	2,900	24,258	444,000	857	0	0	0
Bank SVC Charges	P	6,600	6,600	0	0	0	0	0	0
Memberships	P	892	180	178	178	178	178	0	0
Admin Expense	P	88,374	88,374	0	0	0	0	0	0
Telephone	P	12,420	12,420	0	0	0	0	0	0
Travel-Mileage	P	9,000	9,000	0	0	0	0	0	0
Conferences	P	41,815	41,815	0	0	0	0	0	0
Insurance Bonds	P	17,820	17,820	0	0	0	0	0	0
Computer Equip Mtce	P	42,845	334	29,676	0	12,835	0	0	0
Software Mtce	P	338,356	2,010	77,663	84,594	29,212	144,877	0	0
Equip Rental/Pool	P	117,259	1,000	110,874	5,385	0	0	0	0
Comp Prop Syst	P	(500)	(500)	0	0	0	0	0	0
e-COMM	P	(60,000)	(6,000)	(6,600)	(19,800)	(19,200)	0	(5,400)	(3,000)
Int Investment	P	(29,670)	(29,670)	0	0	0	0	0	0
Park Township Imaging	P	(11,000)	0	0	0	0	(11,000)	0	0
DEPARTMENT Cost Total		1,288,748	176,752	271,113	678,630	36,286	134,055	(5,088)	(3,000)
ADJUSTMENTS									
Total		3,294,838	358,889	471,495	1,322,304	677,725	203,094	166,586	94,745
General Admin Distribution			(358,889)	57,635	161,638	82,845	24,826	20,363	11,582
Grand Total		\$3,294,838		\$529,130	\$1,483,942	\$760,570	\$227,920	\$186,949	\$106,327

B. INCOMING COSTS - (Default Spread Expense%)

Dept:1 6360-2580 Information Technology

No Indirect Costs

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Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

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Technology & Infrastructure Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-1010 Commissioners	11.00	1.22%	\$6,468	\$0	\$6,468	\$0	\$6,468
4 1010-1310 Circuit Court	15.75	1.75%	9,262	0	9,262	0	9,262
5 1010-1360 District Court	52.78	5.87%	31,034	0	31,034	0	31,034
9 1010-1480 Probate Court	6.00	0.67%	3,528	0	3,528	0	3,528
10 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	3,416	0	3,416	0	3,416
15 1010-1910 Elections	1.00	0.11%	588	0	588	0	588
17 1010-2010 Fiscal Services	12.80	1.42%	7,527	0	7,527	0	7,527
18 1010-2100 Corporate Counsel	1.70	0.19%	1,000	0	1,000	0	1,000
19 1010-2150 County Clerk	23.00	2.56%	13,525	0	13,525	0	13,525
20 1010-2230 Administrator	2.84	0.32%	1,670	0	1,670	0	1,670
21 1010-2250 Equalization	13.50	1.50%	7,938	0	7,938	0	7,938
23 1010-2260 Human Resources	4.33	0.48%	2,543	0	2,543	0	2,543
24 1010-2290 Prosecuting Attorney	26.10	2.90%	15,348	0	15,348	0	15,348
25 1010-2360 Register of Deeds	8.65	0.96%	5,087	0	5,087	0	5,087
26 1010-2450 Survey & Remonumentatio	0.05	0.01%	28	0	28	0	28
28 1010-2530 County Treasurer	7.55	0.84%	4,440	0	4,440	0	4,440
29 1010-2570 MSU Extension	1.75	0.19%	1,029	0	1,029	0	1,029
30 1010-2590 Geographic Info Sys	5.00	0.56%	2,940	0	2,940	0	2,940
32 1010-2651 B&G-Hud. Human Services	1.18	0.13%	693	0	693	0	693
33 1010-2652 B&G-Holl Human Services	1.31	0.15%	772	0	772	0	772
34 1010-2653 B&G-Fulton Street	0.49	0.05%	288	0	288	0	288
35 1010-2654 B&G-Grand Haven	3.66	0.41%	2,153	0	2,153	0	2,153
36 1010-2655 B&G-12251 James	1.33	0.15%	783	0	783	0	783
37 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	849	0	849	0	849
38 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	333	0	333	0	333
39 1010-2659 B&G-12263 James	1.59	0.18%	936	0	936	0	936
42 1010-2665 B&G-Probate/Jail/Juvenile	3.35	0.37%	1,969	0	1,969	0	1,969
43 1010-2667 B&G-Admin Annex	3.80	0.42%	2,233	0	2,233	0	2,233
44 1010-2668 B&G-FIA	1.88	0.21%	1,105	0	1,105	0	1,105
45 1010-2750 Drain Commission	7.75	0.86%	4,557	0	4,557	0	4,557
47 1010-3020 Sheriff	70.95	7.88%	41,721	0	41,721	0	41,721
48 1010-3100 WEMET Operations	6.00	0.67%	3,528	0	3,528	0	3,528
55 1010-3310 Marine Safety	0.75	0.08%	441	0	441	0	441
56 1010-3510 Jail	75.00	8.33%	44,103	0	44,103	0	44,103
58 1010-4260 Emergency Services	2.10	0.23%	1,235	0	1,235	0	1,235
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	235	0	235	0	235
62 1010-4265 Homeland Security Equip C	1.00	0.11%	588	0	588	0	588
63 1010-4300 Animal Control	3.00	0.33%	1,764	0	1,764	0	1,764
67 1010-6480 Medical Examiners	0.20	0.02%	118	0	118	0	118
71 1010-7211 Planning/Performance Imp	5.95	0.66%	3,501	0	3,501	0	3,501
80 2081 Parks & Recreation	15.75	1.75%	9,262	0	9,262	0	9,262
81 2160 FOC	36.13	4.01%	21,243	0	21,243	0	21,243
82 2170 Judicial Grants	4.00	0.44%	2,352	0	2,352	0	2,352

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Technology & Infrastructure Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 2210 Health Fund	82.75	9.20%	\$48,660	\$0	\$48,660	\$0	\$48,660
84 2220 Mental Health Fund	186.80	20.76%	109,845	0	109,845	0	109,845
86 2272-5250 Landfill Tipping Allied	3.40	0.38%	1,999	0	1,999	0	1,999
94 2560 ROD Automation Fund	0.35	0.04%	206	0	206	0	206
96 2601-2320 PA Victims Grt	3.00	0.33%	1,764	0	1,764	0	1,764
99 2610 Community Policing/Sheriff Contr	57.00	6.33%	33,518	0	33,518	0	33,518
101 2661 Sheriff Road Patrol	3.00	0.33%	1,764	0	1,764	0	1,764
103 2740 WIA Administrative Cost Pool	36.60	4.07%	21,522	0	21,522	0	21,522
106 2850-1520 Community Corrections - A	6.60	0.73%	3,881	0	3,881	0	3,881
109 2920-6620 Juvenile Detention	30.70	3.41%	18,053	0	18,053	0	18,053
111 2920-6622 Juvenile Intensive Superv	3.30	0.37%	1,941	0	1,941	0	1,941
112 2920-6623 Juvenile Treatment	11.83	1.31%	6,956	0	6,956	0	6,956
113 2920-6624 Juvenile Comm. Intervent.	18.19	2.02%	10,693	0	10,693	0	10,693
122 5160 Delinquent Taxes	1.40	0.16%	823	0	823	0	823
127 6450 Duplicating	0.13	0.01%	74	0	74	0	74
128 6550 Telecommunications	1.18	0.13%	691	0	691	0	691
129 6641-9010 Equip Pool	0.40	0.04%	235	0	235	0	235
130 6770-8690 Liability Insurance	1.13	0.13%	664	0	664	0	664
131 6770-8710 Workers Comp	0.46	0.05%	269	0	269	0	269
133 6771-8520 Health Insurance	1.65	0.18%	972	0	972	0	972
134 6771-8540 Dental Insurance	0.22	0.02%	126	0	126	0	126
135 6771-8550 Vision Insurance	0.22	0.02%	126	0	126	0	126
137 6772-8700 Unemployment Insurance	0.28	0.03%	163	0	163	0	163
138 6775-8570 Long-term Disability	0.09	0.01%	52	0	52	0	52
Subtotal	899.83	100.00%	529,130	0	529,130	0	529,130
Direct Bills					0		0
TOTAL					529,130		529,130

Ottawa County, Michigan
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Applications & Data Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-1010 Commissioners	11.00	1.22%	\$18,141	\$0	\$18,141	\$0	\$18,141
4 1010-1310 Circuit Court	15.75	1.75%	25,974	0	25,974	0	25,974
5 1010-1360 District Court	52.78	5.87%	87,033	0	87,033	0	87,033
9 1010-1480 Probate Court	6.00	0.67%	9,895	0	9,895	0	9,895
10 1010-1490 Circuit Ct-Juvenile Serv	5.81	0.65%	9,581	0	9,581	0	9,581
15 1010-1910 Elections	1.00	0.11%	1,649	0	1,649	0	1,649
17 1010-2010 Fiscal Services	12.80	1.42%	21,109	0	21,109	0	21,109
18 1010-2100 Corporate Counsel	1.70	0.19%	2,804	0	2,804	0	2,804
19 1010-2150 County Clerk	23.00	2.56%	37,930	0	37,930	0	37,930
20 1010-2230 Administrator	2.84	0.32%	4,684	0	4,684	0	4,684
21 1010-2250 Equalization	13.50	1.50%	22,263	0	22,263	0	22,263
23 1010-2260 Human Resources	4.33	0.48%	7,133	0	7,133	0	7,133
24 1010-2290 Prosecuting Attorney	26.10	2.90%	43,043	0	43,043	0	43,043
25 1010-2360 Register of Deeds	8.65	0.96%	14,265	0	14,265	0	14,265
26 1010-2450 Survey & Remonumentatio	0.05	0.01%	78	0	78	0	78
28 1010-2530 County Treasurer	7.55	0.84%	12,451	0	12,451	0	12,451
29 1010-2570 MSU Extension	1.75	0.19%	2,886	0	2,886	0	2,886
30 1010-2590 Geographic Info Sys	5.00	0.56%	8,246	0	8,246	0	8,246
32 1010-2651 B&G-Hud. Human Services	1.18	0.13%	1,944	0	1,944	0	1,944
33 1010-2652 B&G-Holl Human Services	1.31	0.15%	2,164	0	2,164	0	2,164
34 1010-2653 B&G-Fulton Street	0.49	0.05%	806	0	806	0	806
35 1010-2654 B&G-Grand Haven	3.66	0.41%	6,039	0	6,039	0	6,039
36 1010-2655 B&G-12251 James	1.33	0.15%	2,197	0	2,197	0	2,197
37 1010-2656 B&G-Holl Dist Ct.	1.44	0.16%	2,380	0	2,380	0	2,380
38 1010-2658 B&G-G.H. Hlth Fac	0.57	0.06%	933	0	933	0	933
39 1010-2659 B&G-12263 James	1.59	0.18%	2,625	0	2,625	0	2,625
42 1010-2665 B&G-Probate/Jail/Juvenile	3.35	0.37%	5,523	0	5,523	0	5,523
43 1010-2667 B&G-Admin Annex	3.80	0.42%	6,263	0	6,263	0	6,263
44 1010-2668 B&G-FIA	1.88	0.21%	3,099	0	3,099	0	3,099
45 1010-2750 Drain Commission	7.75	0.86%	12,781	0	12,781	0	12,781
47 1010-3020 Sheriff	70.95	7.88%	117,006	0	117,006	0	117,006
48 1010-3100 WEMET Operations	6.00	0.67%	9,895	0	9,895	0	9,895
55 1010-3310 Marine Safety	0.75	0.08%	1,237	0	1,237	0	1,237
56 1010-3510 Jail	75.00	8.33%	123,685	0	123,685	0	123,685
58 1010-4260 Emergency Services	2.10	0.23%	3,463	0	3,463	0	3,463
61 1010-4263 Haz-Mat Response Team	0.40	0.04%	660	0	660	0	660
62 1010-4265 Homeland Security Equip C	1.00	0.11%	1,649	0	1,649	0	1,649
63 1010-4300 Animal Control	3.00	0.33%	4,947	0	4,947	0	4,947
67 1010-6480 Medical Examiners	0.20	0.02%	330	0	330	0	330
71 1010-7211 Planning/Performance Imp	5.95	0.66%	9,817	0	9,817	0	9,817
80 2081 Parks & Recreation	15.75	1.75%	25,974	0	25,974	0	25,974
81 2160 FOC	36.13	4.01%	59,575	0	59,575	0	59,575
82 2170 Judicial Grants	4.00	0.44%	6,597	0	6,597	0	6,597

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Applications & Data Allocations

Dept:1 6360-2580 Information Technology

	FTEs by Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 2210 Health Fund	82.75	9.20%	\$136,466	\$0	\$136,466	\$0	\$136,466
84 2220 Mental Health Fund	186.80	20.76%	308,059	0	308,059	0	308,059
86 2272-5250 Landfill Tipping Allied	3.40	0.38%	5,607	0	5,607	0	5,607
94 2560 ROD Automation Fund	0.35	0.04%	577	0	577	0	577
96 2601-2320 PA Victims Grt	3.00	0.33%	4,947	0	4,947	0	4,947
99 2610 Community Policing/Sheriff Contr	57.00	6.33%	94,001	0	94,001	0	94,001
101 2661 Sheriff Road Patrol	3.00	0.33%	4,947	0	4,947	0	4,947
103 2740 WIA Administrative Cost Pool	36.60	4.07%	60,359	0	60,359	0	60,359
106 2850-1520 Community Corrections - A	6.60	0.73%	10,884	0	10,884	0	10,884
109 2920-6620 Juvenile Detention	30.70	3.41%	50,629	0	50,629	0	50,629
111 2920-6622 Juvenile Intensive Superv	3.30	0.37%	5,442	0	5,442	0	5,442
112 2920-6623 Juvenile Treatment	11.83	1.31%	19,509	0	19,509	0	19,509
113 2920-6624 Juvenile Comm. Intervent.	18.19	2.02%	29,990	0	29,990	0	29,990
122 5160 Delinquent Taxes	1.40	0.16%	2,309	0	2,309	0	2,309
127 6450 Duplicating	0.13	0.01%	206	0	206	0	206
128 6550 Telecommunications	1.18	0.13%	1,938	0	1,938	0	1,938
129 6641-9010 Equip Pool	0.40	0.04%	660	0	660	0	660
130 6770-8690 Liability Insurance	1.13	0.13%	1,864	0	1,864	0	1,864
131 6770-8710 Workers Comp	0.46	0.05%	755	0	755	0	755
133 6771-8520 Health Insurance	1.65	0.18%	2,726	0	2,726	0	2,726
134 6771-8540 Dental Insurance	0.22	0.02%	355	0	355	0	355
135 6771-8550 Vision Insurance	0.22	0.02%	355	0	355	0	355
137 6772-8700 Unemployment Insurance	0.28	0.03%	458	0	458	0	458
138 6775-8570 Long-term Disability	0.09	0.01%	145	0	145	0	145
Subtotal	899.83	100.00%	1,483,942	0	1,483,942	0	1,483,942
Direct Bills					0		0
TOTAL					1,483,942		1,483,942

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User Services Allocations

Dept:1 6360-2580 Information Technology

	# of Devices	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
2 1010-1010 Commissioners	28	0.81%	\$6,183	\$0	\$6,183	\$0	\$6,183
4 1010-1310 Circuit Court	99	2.87%	21,863	0	21,863	0	21,863
5 1010-1360 District Court	355	10.31%	78,398	0	78,398	0	78,398
9 1010-1480 Probate Court	41	1.19%	9,054	0	9,054	0	9,054
10 1010-1490 Circuit Ct-Juvenile Serv	53	1.54%	11,704	0	11,704	0	11,704
12 1010-1520 Adult Probation	20	0.58%	4,417	0	4,417	0	4,417
15 1010-1910 Elections	11	0.32%	2,429	0	2,429	0	2,429
17 1010-2010 Fiscal Services	62	1.80%	13,692	0	13,692	0	13,692
18 1010-2100 Corporate Counsel	8	0.23%	1,767	0	1,767	0	1,767
19 1010-2150 County Clerk	173	5.02%	38,205	0	38,205	0	38,205
20 1010-2230 Administrator	12	0.35%	2,650	0	2,650	0	2,650
21 1010-2250 Equalization	66	1.92%	14,575	0	14,575	0	14,575
23 1010-2260 Human Resources	43	1.25%	9,496	0	9,496	0	9,496
24 1010-2290 Prosecuting Attorney	148	4.30%	32,684	0	32,684	0	32,684
25 1010-2360 Register of Deeds	84	2.44%	18,550	0	18,550	0	18,550
28 1010-2530 County Treasurer	64	1.86%	14,134	0	14,134	0	14,134
29 1010-2570 MSU Extension	34	0.99%	7,509	0	7,509	0	7,509
30 1010-2590 Geographic Info Sys	28	0.81%	6,183	0	6,183	0	6,183
43 1010-2667 B&G-Admin Annex	32	0.93%	7,067	0	7,067	0	7,067
45 1010-2750 Drain Commission	31	0.90%	6,846	0	6,846	0	6,846
47 1010-3020 Sheriff	278	8.07%	61,393	0	61,393	0	61,393
56 1010-3510 Jail	118	3.43%	26,059	0	26,059	0	26,059
58 1010-4260 Emergency Services	47	1.36%	10,379	0	10,379	0	10,379
71 1010-7211 Planning/Performance Imp	44	1.28%	9,717	0	9,717	0	9,717
80 2081 Parks & Recreation	56	1.63%	12,367	0	12,367	0	12,367
81 2160 FOC	131	3.80%	28,930	0	28,930	0	28,930
83 2210 Health Fund	418	12.14%	92,311	0	92,311	0	92,311
84 2220 Mental Health Fund	617	17.92%	136,258	0	136,258	0	136,258
86 2272-5250 Landfill Tipping Allied	16	0.46%	3,533	0	3,533	0	3,533
103 2740 WIA Administrative Cost Pool	78	2.26%	17,225	0	17,225	0	17,225
106 2850-1520 Community Corrections - A	58	1.68%	12,809	0	12,809	0	12,809
109 2920-6620 Juvenile Detention	48	1.39%	10,600	0	10,600	0	10,600
111 2920-6622 Juvenile Intensive Superv	9	0.26%	1,988	0	1,988	0	1,988
112 2920-6623 Juvenile Treatment	62	1.80%	13,692	0	13,692	0	13,692
113 2920-6624 Juvenile Comm. Intervent.	61	1.77%	13,471	0	13,471	0	13,471
128 6550 Telecommunications	11	0.32%	2,429	0	2,429	0	2,429

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

User Services Allocations

Dept:1 6360-2580 Information Technology

	# of Devices	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,444	100.00%	760,570	0	760,570	0	760,570
Direct Bills					0		0
TOTAL					760,570		760,570

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

Imaging Allocations

Dept:1 6360-2580 Information Technology

	Assigned Costs	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 1010-1310 Circuit Court	20,417.30	15.33%	\$34,948	\$0	\$34,948	\$0	\$34,948
5 1010-1360 District Court	33,350.80	25.05%	57,085	0	57,085	0	57,085
9 1010-1480 Probate Court	5,589.92	4.20%	9,568	0	9,568	0	9,568
10 1010-1490 Circuit Ct-Juvenile Serv	2,959.58	2.22%	5,066	0	5,066	0	5,066
19 1010-2150 County Clerk	6,573.96	4.94%	11,252	0	11,252	0	11,252
23 1010-2260 Human Resources	120.00	0.09%	205	0	205	0	205
24 1010-2290 Prosecuting Attorney	28,242.84	21.21%	48,342	0	48,342	0	48,342
28 1010-2530 County Treasurer	120.00	0.09%	205	0	205	0	205
47 1010-3020 Sheriff	6,612.15	4.97%	11,318	0	11,318	0	11,318
81 2160 FOC	21,631.49	16.25%	37,026	0	37,026	0	37,026
83 2210 Health Fund	120.00	0.09%	205	0	205	0	205
84 2220 Mental Health Fund	602.40	0.45%	1,031	0	1,031	0	1,031
109 2920-6620 Juvenile Detention	6,816.37	5.12%	11,667	0	11,667	0	11,667
Subtotal	133,156.81	100.00%	227,920	0	227,920	0	227,920
Direct Bills					0		0
TOTAL					227,920		227,920

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

Mental Health - 2220 Allocations

Dept:1 6360-2580 Information Technology

	Direct to Mental Health Dept	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
84 2220 Mental Health Fund	100	100.00%	\$186,949	\$(171,674)	\$15,275	\$0	\$15,275
Subtotal	100	100.00%	186,949	(171,674)	15,275	0	15,275
Direct Bills					171,674		171,674
TOTAL					186,949		186,949

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

Public Health Allocations

Dept:1 6360-2580 Information Technology

	Direct to Health Fund 2210	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
83 2210 Health Fund	100	100.00%	\$106,327	\$(97,745)	\$8,582	\$0	\$8,582
Subtotal	100	100.00%	106,327	(97,745)	8,582	0	8,582
Direct Bills					97,745		97,745
TOTAL					106,327		106,327

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

ALLOCATION SUMMARY

Dept:1 6360-2580 Information Technology

Department	Technology & Infrastructure	Applications & Data	User Services	Imaging	Mental Health - 2220	Public Health	Total
0 DIRECT BILLED	0	\$0	\$0	\$0	\$171,674	\$97,745	\$269,419
2 1010-1010 Commissioners	6,468	18,141	6,183	0	0	0	30,792
4 1010-1310 Circuit Court	9,262	25,974	21,863	34,948	0	0	92,046
5 1010-1360 District Court	31,034	87,033	78,398	57,085	0	0	253,550
9 1010-1480 Probate Court	3,528	9,895	9,054	9,568	0	0	32,046
10 1010-1490 Circuit Ct-Juvenile Serv	3,416	9,581	11,704	5,066	0	0	29,768
12 1010-1520 Adult Probation	0	0	4,417	0	0	0	4,417
15 1010-1910 Elections	588	1,649	2,429	0	0	0	4,666
17 1010-2010 Fiscal Services	7,527	21,109	13,692	0	0	0	42,328
18 1010-2100 Corporate Counsel	1,000	2,804	1,767	0	0	0	5,570
19 1010-2150 County Clerk	13,525	37,930	38,205	11,252	0	0	100,913
20 1010-2230 Administrator	1,670	4,684	2,650	0	0	0	9,004
21 1010-2250 Equalization	7,938	22,263	14,575	0	0	0	44,777
23 1010-2260 Human Resources	2,543	7,133	9,496	205	0	0	19,377
24 1010-2290 Prosecuting Attorney	15,348	43,043	32,684	48,342	0	0	139,417
25 1010-2360 Register of Deeds	5,087	14,265	18,550	0	0	0	37,902
26 1010-2450 Survey & Remonumentatio	28	78	0	0	0	0	105
28 1010-2530 County Treasurer	4,440	12,451	14,134	205	0	0	31,230
29 1010-2570 MSU Extension	1,029	2,886	7,509	0	0	0	11,424
30 1010-2590 Geographic Info Sys	2,940	8,246	6,183	0	0	0	17,369
32 1010-2651 B&G-Hud. Human Services	693	1,944	0	0	0	0	2,638
33 1010-2652 B&G-Holl Human Services	772	2,164	0	0	0	0	2,935
34 1010-2653 B&G-Fulton Street	288	806	0	0	0	0	1,094
35 1010-2654 B&G-Grand Haven	2,153	6,039	0	0	0	0	8,193
36 1010-2655 B&G-12251 James	783	2,197	0	0	0	0	2,980
37 1010-2656 B&G-Holl Dist Ct.	849	2,380	0	0	0	0	3,228
38 1010-2658 B&G-G.H. Hlth Fac	333	933	0	0	0	0	1,266
39 1010-2659 B&G-12263 James	936	2,625	0	0	0	0	3,562
42 1010-2665 B&G-Probate/Jail/Juvenile	1,969	5,523	0	0	0	0	7,492
43 1010-2667 B&G-Admin Annex	2,233	6,263	7,067	0	0	0	15,564
44 1010-2668 B&G-FIA	1,105	3,099	0	0	0	0	4,204
45 1010-2750 Drain Commission	4,557	12,781	6,846	0	0	0	24,184
47 1010-3020 Sheriff	41,721	117,006	61,393	11,318	0	0	231,439
48 1010-3100 WEMET Operations	3,528	9,895	0	0	0	0	13,423
55 1010-3310 Marine Safety	441	1,237	0	0	0	0	1,678
56 1010-3510 Jail	44,103	123,685	26,059	0	0	0	193,847
58 1010-4260 Emergency Services	1,235	3,463	10,379	0	0	0	15,078
61 1010-4263 Haz-Mat Response Team	235	660	0	0	0	0	895
62 1010-4265 Homeland Security Equip C	588	1,649	0	0	0	0	2,237
63 1010-4300 Animal Control	1,764	4,947	0	0	0	0	6,712
67 1010-6480 Medical Examiners	118	330	0	0	0	0	447

Ottawa County, Michigan
 Information Technology Department - 6360 Section 2 Budget Cost Allocation Plan

Budget 2013
 6/14/2012

ALLOCATION SUMMARY

Dept:1 6360-2580 Information Technology

Department	Technology & Infrastructure	Applications & Data	User Services	Imaging	Mental Health - 2220	Public Health	Total
71 1010-7211 Planning/Performance Imp	3,501	\$9,817	\$9,717	\$0	\$0	\$0	\$23,035
80 2081 Parks & Recreation	9,262	25,974	12,367	0	0	0	47,602
81 2160 FOC	21,243	59,575	28,930	37,026	0	0	146,774
82 2170 Judicial Grants	2,352	6,597	0	0	0	0	8,949
83 2210 Health Fund	48,660	136,466	92,311	205	0	8,582	286,224
84 2220 Mental Health Fund	109,845	308,059	136,258	1,031	15,275	0	570,468
86 2272-5250 Landfill Tipping Allied	1,999	5,607	3,533	0	0	0	11,140
94 2560 ROD Automation Fund	206	577	0	0	0	0	783
96 2601-2320 PA Victims Grt	1,764	4,947	0	0	0	0	6,712
99 2610 Community Policing/Sheriff Contr	33,518	94,001	0	0	0	0	127,519
101 2661 Sheriff Road Patrol	1,764	4,947	0	0	0	0	6,712
103 2740 WIA Administrative Cost Pool	21,522	60,359	17,225	0	0	0	99,106
106 2850-1520 Community Corrections - A	3,881	10,884	12,809	0	0	0	27,574
109 2920-6620 Juvenile Detention	18,053	50,629	10,600	11,667	0	0	90,949
111 2920-6622 Juvenile Intensive Superv	1,941	5,442	1,988	0	0	0	9,370
112 2920-6623 Juvenile Treatment	6,956	19,509	13,692	0	0	0	40,158
113 2920-6624 Juvenile Comm. Intervent.	10,693	29,990	13,471	0	0	0	54,154
122 5160 Delinquent Taxes	823	2,309	0	0	0	0	3,132
127 6450 Duplicating	74	206	0	0	0	0	280
128 6550 Telecommunications	691	1,938	2,429	0	0	0	5,058
129 6641-9010 Equip Pool	235	660	0	0	0	0	895
130 6770-8690 Liabiltiy Insurance	664	1,864	0	0	0	0	2,528
131 6770-8710 Workers Comp	269	755	0	0	0	0	1,025
133 6771-8520 Health Insurance	972	2,726	0	0	0	0	3,698
134 6771-8540 Dental Insurance	126	355	0	0	0	0	481
135 6771-8550 Vision Insurance	126	355	0	0	0	0	481
137 6772-8700 Unemployment Insurance	163	458	0	0	0	0	622
138 6775-8570 Long-term Disability	52	145	0	0	0	0	197
Total	529,130	1,483,942	760,570	227,920	186,949	106,327	3,294,838

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Fiscal Services

Submitted By: Bob Spaman

Agenda Item: Government Finance Officers Association Distinguished Budget Presentation Award

SUGGESTED MOTION:

To receive for information and forward to the Board of Commissioners the Government Finance Officers Association's Distinguished Budget Presentation Award for the fiscal year beginning January 1, 2012.

SUMMARY OF REQUEST:

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

April 3, 2012

Mr. Robert Spaman
Fiscal Services Director
Ottawa County
12220 Fillmore Street, Room 331
West Olive, MI 49460

Dear Mr. Spaman:

A Panel of independent reviewers has completed its examination of your budget document. We are pleased to inform you that the panel has voted to award your budget document the Distinguished Budget Presentation Award for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption. Enclosed is an application form to facilitate a timely submission. This form should be submitted with four copies of your budget accompanied by the appropriate fee.

Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget presentation is also presented to the individual or department designated as being primarily responsible for its having achieved the award. Enclosed is a Certificate of Recognition for Budget Preparation for:

Connie Vander Schaaf, CMA, CGFM, Budget/Audit Manager

Your award plaque will be mailed separately and should arrive within eight to ten weeks. Enclosed is a camera-ready reproduction of the award for inclusion in your next budget. If you reproduce the camera-ready in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria.

The following standardized text should be used:

Mr. Robert Spaman

April 3, 2012

Page 2

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Ottawa County, Michigan** for its annual budget for the fiscal year beginning **January 1, 2012**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A press release is enclosed.

The Government Finance Officers Association encourages you to make arrangements for a formal presentation of the award. If you would like the award presented by a member of your state or provincial finance officers association, we can provide the name of a contact person for that group.

We appreciate your participation in this program and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients (with hyperlinks) can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Technical Services Center.

Sincerely,

A handwritten signature in black ink that reads "Stephen J. Gauthier". The signature is written in a cursive style with a large, stylized initial 'S'.

Stephen J. Gauthier, Director
Technical Services Center

Enclosure

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Human Resources

Submitted By: Marie Waalkes

Agenda Item: Register of Deeds Personnel Request to Reclassify a Senior Abstracting Clerk to an Administrative Assistant

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the request from the Register of Deeds to reclassify a Senior Abstracting Clerk (Group T, Paygrade 09) to an Administrative Assistant (Unclassified, Paygrade U03, C Step) at the cost of \$5,804.00. Funding to come from existing funds.

SUMMARY OF REQUEST:

This position will work under general supervision and organize and supervise the daily operations and customer service staff of the Register of Deeds Office. It will administer and monitor the application of Human Resources policies and procedures for staff. Organize the work flow and processes to ensure efficient operations and quality customer service as well as compliance with state mandates, state and federal statutes, rules, regulations and requirements. In addition this position will provide professional secretarial support to the Office executives.

This position will allow the Chief Deputy to advocate on legislative issues to maintain and improve the financial position of the County. This position will also assist the Chief Deputy and Clerk/Register in reviewing and evaluating services for efficiencies, prioritizing services, continuing implementation of outcome-based performance measurements, continue service delivery with local government units and assist with ongoing disaster recovery plans.

FINANCIAL INFORMATION:

Total Cost: \$5,804.00 General Fund Cost: \$5,804.00 Included in Budget: Yes No

If not included in budget, recommended funding source: Existing funds from vacancy savings

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County. & 3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.

Objective: Goal 1 Objective 1: Maintain and improve the financial position of the County through legislative advocacy. & Goal 3 Objective 4: Continue initiatives to positively impact the community.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

COUNTY OF OTTAWA
2013 REGULAR FULL-TIME OR PART-TIME (BENEFITED) POSITION
REQUEST FORM

Please Print Form and Return to the Fiscal Services Department

POSITION TITLE: Administrative Assistant

FUND/DEPARTMENT NUMBER: 1010-2360

CHECK ONE: Reclassification:
 New Position: Number of hours per week requested: _____
 Expansion of Existing Hours: From: _____ TO: _____ per week

GENERAL INFORMATION:

1. Bargaining Unit: Unclassified

2. Proposed Pay Grade: 03/Step C

3. Briefly describe the functions of this position:

Under general supervision, organizes and supervises the daily operations and customer service staff of the Register of Deeds Office. Administers and monitors the application of Human Resources policies and procedures for staff. Organizes work flow and processes to ensure efficient operations and quality customer service, as well as compliance with state mandates and with state and federal statutes, rules, regulations and requirements. Provides professional secretarial support and serves as the personal assistant to the Office executives.

4. Describe the justification for this position (Provide supporting documentation if appropriate.)

Effective January 2013 there will no longer be an elected official, on site daily, in the Register of Deeds Office. The Chief Deputy will be taking over some of the duties previously performed by the Register of Deeds. It would be prudent to have another unclassified employee on site to handle the day to day operations and assist with the supervisory duties in the office.

5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.

See attached..

6. Will the job functions of this position be for mandated or discretionary functions of the department?

Both mandatory and discretionary functions.

7. How will this position specifically impact the department's performance measurements and what process will be used to measure the outcomes?

This will positively impact:
Goal 1: Provide timely and accurate recording of documents. All objectives.
Measure: by turnaround time, # of document rejected, accurate index
Goal 3: Provide cost-effective services/programs. All objectives.
Measure: by monitoring for high-efficiency work outputs, verifiable results and equal or exceeding peers.

If the position being requested does not have an existing job description, please attach a description of anticipated duties.

POST INFORMATION:

ESTIMATED SALARY COST FOR THE BUDGET YEAR: \$2550

ESTIMATED FRINGE BENEFIT COSTS FOR THE BUDGET YEAR: \$3,254

ESTIMATED COST OF EQUIPMENT NEEDED IN CONJUNCTION WITH POSITION: \$0

(If equipment is required, please complete an equipment request form and indicate it is for a new position.)

SIGNED: *Gary Schaller*

DATE: _____

BUDGET DATA: _____

CONTROL #: _____

Fiscal Services Department Use Only

Fiscal Services Department Use Only

County of Ottawa Estimated Personnel Costs 2012 ROD

Employee Name	Union code	W/C code	FTE	Salaries		Hospi- talization	OPEB	Life	Retirement	Dental	W/C	Unemployment	Optical	Disability	Total Fringes	Salaries & fringes
				Permanent	FICA											
Group T 09 F step	12	8810	-1.0000	-\$39,195	-\$2,998	-\$9,861	-\$240	-\$78	-\$3,688	-\$664	-\$9	-\$161	-\$120	-\$110	-\$17,929	-\$57,124
Unclassified 03 C step	14	8810	1.0000	\$41,745	\$3,193	\$9,861	\$240	\$124	\$6,683	\$664	\$10	\$171	\$120	\$117	\$21,183	\$62,928
Increase				\$2,550	\$195	\$0	\$0	\$46	\$2,995	\$0	\$1	\$10	\$0	\$7	\$3,254	\$5,804
				7040.0000	7150.0000	7160.0000	7160.0020	7170.0000	7180.0000	7190.0000	7200.0000	7220.0000	7230.0000	7240.0000		

Attachment A

5. Please identify the goals in the Board of Commissioners' Strategic Plan that this position will help to fulfill.

Goal 1: To maintain and improve the strong financial position of the County. Objective 1. This position will allow the Chief Deputy to advocate on legislative issues to maintain and improve the financial position of the County. Currently the Register of Deeds is the point person for legislative issues.

Goal 3: To contribute to a healthy, physical, economic & community environment. Objective 4. Continue initiatives to positively impact the community. The Register of Deeds has implemented many integrations and efficiencies that have impacted our local government units and through them, the community. The Chief Deputy will continue working with other departments and the Igu's to identify further efficiencies and integrations, work with the varied software companies and troubleshoot issues as they arise.

Goal 4: To continually improve the County's Organization and Services. This position will assist in Objectives 1 through 5. The new position will assist the Chief Deputy and Clerk/Register in reviewing and evaluating our services for efficiencies, prioritizing services, continuing implementation of outcome-based performance measurements, continue service-delivery with local government units and assist with ongoing disaster recovery plans.

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Ottawa County Public Utilities

Submitted By: Misty Cunningham

Agenda Item: Allendale Charter Township Bond Resolution

SUGGESTED MOTION:

To approve and forward to the Board of Commissioners the resolution authorizing the County Road Commission to issue Act 342 Bonds, in the not-to-exceed amount of \$2,570,000, to finance the Allendale Charter Township 2012 Sewage Disposal System Improvements.

SUMMARY OF REQUEST:

On May 29, 2012, the Allendale Charter Township Board approved a resolution requesting the County of Ottawa to issue its Act 342 Bonds in the amount of \$2,570,000 in order to finance the Township's 2012 Sewage Disposal System Improvements. This project qualifies for a State of Michigan Clean Water Revolving Fund Loan and the financing will be coordinated with the Michigan Department of Environmental Quality, Environmental Resource Management Division.

FINANCIAL INFORMATION:

Total Cost: \$0.00 General Fund Cost: \$0.00 Included in Budget: Yes No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated Non-Mandated New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 3: To Contribute to a Healthy Physical, Economic, & Community Environment.

Objective: 2: Continue initiatives to preserve the physical environment. &
4: Continue initiatives to positively impact the community.

ADMINISTRATION RECOMMENDATION: Recommended Not Recommended Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:

Ottawa County Road Commission

14110 Lakeshore Drive
P.O. Box 739
GRAND HAVEN, MI 49417
Phone (616) 842-5400 Fax (616) 850-7237

MEMORANDUM

To: Ottawa County Board of Commissioners

From: Kenneth L. Zarzecki, P.E., Director of Utilities

Date: July 9, 2012

Subject: **Ottawa County, Allendale Township, 2012 Sewage Disposal Systems Improvements**

On May 29, 2012 the Allendale Charter Township Board approved a resolution requesting the County of Ottawa to issue its Act 342 Bonds in the amount of \$2,570,000 in order to finance the Township's 2012 Sewage Disposal System Improvements. This Project qualifies for a State of Michigan Clean Water Revolving Fund Loan and the financing will be coordinated with the Michigan Department of Environmental Quality, Environmental Resource Management Division.

I would like to present the bond resolution at the July 17, 2012 meeting of the Finance and Administrative Committee and at the August 14, 2012 meeting of the Board of Commissioners. Primary security is the full faith and credit pledge of Allendale Charter Township.

Enclosed is a summary of the proposed bond issue. Please let me know if you need additional information.

KLZ: pp

Enclosure

EXHIBIT A-2 PROJECT DESCRIPTION

BOARD OF COUNTY ROAD COMMISSIONERS COUNTY OF OTTAWA

ALLENDALE CHARTER TOWNSHIP WASTEWATER TREATMENT SYSTEM 2012 IMPROVEMENTS PROJECT

The purpose of the proposed project is to construct wastewater treatment plant improvements that will improve biosolids stabilization, provide odor control treatment, and purchase instrumentation & control equipment to improve system reliability.

The Project consists of the following primary components:

- Rehabilitating (2) existing 35' diameter, sloped-bottom sludge tanks for high-rate anaerobic digesters including raising the concrete wall height by 10', covering the 1st tank with a fixed steel cover and the 2nd tank with a floating gas-holding steel cover and adding internal piping to both tanks for suction draw-off (center bottom), mixing and biogas collection.
- Conversion of existing blower building (pump building) to house the mixing and sludge heating pumps, heat exchangers and biogas moisture and foam knock-out tanks.
- New boiler building to house biogas boiler and hydronic heating equipment.
- Gas control and safety equipment including biogas flare system to burn-off excess biogas not reused.
- Instrumentation and controls to integrate anaerobic digester system into existing WWTP SCADA system.
- Miscellaneous site improvements including pavement replacement, new sidewalks, grading and restoration.

EXHIBIT B PROJECT COST ESTIMATE

**BOARD OF COUNTY ROAD COMMISSIONERS
COUNTY OF OTTAWA**

**ALLENDALE CHARTER TOWNSHIP
WASTEWATER TREATMENT SYSTEM 2012 IMPROVEMENTS PROJECT**

Construction Cost	\$2,170,000
Design Engineering	281,400
Construction Engineering	148,300
Planning Expense	39,966
User Charge System Development Cost	25,500
Legal & Financial Expenses	35,500
Administrative Expense	13,500
Contingency	162,910
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Project Cost	\$2,877,076
Less S2 Grant (Planning & Design)	(307,076)
	<hr/>
AMOUNT OF BONDS	\$2,570,000

The estimated useful life of the project is 20 years and upward.



**FLEIS & VANDENBRINK
ENGINEERING, INC.**

Carey G. Bond, P.E.

Bond Resolution: Allendale Charter Township

Motion: To approve and forward to the Board the Resolution authorizing the County Road Commission to issue Act 342 Bonds in the not-to-exceed amount of \$2,570,000 to finance the Allendale Charter Township 2012 Sewage Disposal System Improvements.

RE: ALLENDALE CHARTER TOWNSHIP WASTEWATER TREATMENT
SYSTEM 2012 IMPROVEMENTS

Submitted by Commissioner _____:

Mr. Chairman, Ladies, and Gentlemen:

I offer the following resolution:

WHEREAS, pursuant to the provisions of Act No. 342, Public Acts of Michigan, 1939, as amended (“Act 342”) the Board of Supervisors of the County of Ottawa (the “County”) authorized and directed that there be established, maintained and operated a countywide system or systems of water and sewer improvements and services and designated the Board of County Road Commissioners of the County to be the agency of the County for the purposes set forth in Act 342; and

WHEREAS, by the terms of Act 342, the County and the Charter Township of Allendale (hereinafter referred to as the “Township”) are authorized to enter into a contract for the acquisition, construction and financing of sewage disposal system improvements to serve the Township and for the payment of the cost thereof by the Township, with interest, and the County is then authorized to issue its bonds to provide the funds necessary therefor; and

WHEREAS, there has been submitted to this Board of Commissioners a proposed contract between the County, by and through its Board of County Road Commissioners, and the Township, which contract provides for the acquisition and construction of sewage disposal system improvements designated as the Allendale Charter Township Wastewater Treatment System 2012 Improvements (hereinafter referred to as the “Project”) to serve the Township and for the payment by the Township of the cost thereof pursuant to Act 342, which contract is hereinafter set forth in full; and

WHEREAS, there has been submitted for approval and adoption by this Board, plans, specifications and estimates of the cost and period of usefulness of the Project, and

WHEREAS, the contract provides for the issuance of bonds by the County to defray part of the cost of the Project, said bonds to be secured by the contractual obligation of the Township to pay to the County amounts sufficient to pay the principal of and interest on the bonds and to pay such paying agent fees and other expenses as may be incurred on account of the bonds; and

WHEREAS, the County wishes at this time to authorize the issuance of such bonds to defray part of the cost of acquiring and constructing the Project and to sell the bonds in a private negotiated sale to the Michigan Finance Authority (the "Authority") as authorized by Act 227, Public Acts of Michigan, 1985, as amended ("Act 227"), in order to enable the Authority to provide assistance with respect to the Project from the proceeds of the State Water Pollution Control Revolving Fund.

THEREFORE, BE IT RESOLVED by the Board of Commissioners of the County of Ottawa, Michigan, as follows:

1. PLANS AND SPECIFICATIONS – ESTIMATES OF PERIOD OF USEFULNESS AND COST. The plans and specifications for the Project and the estimates of \$2,877,076 as the cost of the Project and 20 years and upwards as the period of usefulness of the Project, as submitted to this Board of Commissioners, are approved and adopted.

2. APPROVAL OF CONTRACT. The Allendale Charter Township Wastewater Treatment System 2012 Improvements Contract dated as of June 1, 2012, between the County, by and through its Board of County Road Commissioners, and the Township (the "Contract"), is approved and adopted, and the Chairman and the Secretary of the Board of County Road Commissioners are authorized and directed to execute and deliver the same for and on behalf of

the County, in as many counterparts as may be deemed advisable, after the Contract has been executed by the appropriate officials of the Township. The Contract reads as follows:

COUNTY OF OTTAWA

ALLENDALE CHARTER TOWNSHIP
WASTEWATER TREATMENT SYSTEM 2012 IMPROVEMENTS CONTRACT

THIS CONTRACT, made as of June 1, 2012, by and between the COUNTY OF OTTAWA, a Michigan county corporation (hereinafter called the "County") by and through its Board of County Road Commissioners, and the CHARTER TOWNSHIP OF ALLENDALE, a charter township located in the County (hereinafter called the "Township");

WITNESSETH:

SPECIFIC

WHEREAS, the Board of Commissioners of the County of Ottawa heretofore has established the Ottawa County Water Supply and Sewage Disposal System to provide water supply and sewage disposal services to areas in the County pursuant to Act 342, Public Acts of Michigan, 1939, as amended (hereinafter sometimes referred to as "Act 342"), all as appears from the resolution adopted by said Board of Commissioners on January 9, 1961; and

WHEREAS, the Board of County Road Commissioners (hereinafter sometimes referred to as the "County Agency") has been designated by the County Board of Commissioners as the agency of the County in connection with the establishment, maintenance and operation of water supply and sewage disposal systems within the County; and

WHEREAS, it is necessary for the public health to acquire, construct and install sewage disposal system improvements to serve the Township; and

WHEREAS, by the terms of Act 342, the County and the Township are authorized to enter into a contract for the acquisition, construction, installation and financing of the aforementioned improvements and for the payment of the cost thereof by the Township, with

interest, over a period of not exceeding forty (40) years, and the County is then authorized, pursuant to appropriate action of its Board of Commissioners, to issue its bonds to provide the funds therefor, secured primarily by the full faith and credit contractual obligation of the Township and, if the bond resolution so provides, secured secondarily by the full faith and credit of the County; and

WHEREAS, the Township and the County have agreed to utilize the provisions of Act 342 to acquire the sewage disposal system improvements necessary for the public health and welfare of the residents of the County within the Township; and

~~WHEREAS, plans and estimates of the cost and the period of usefulness of the extensions and improvements to be acquired, constructed and installed have been prepared by Fleis & Vandenbrink Engineering, Inc., the consulting engineers; and~~

~~WHEREAS, in order to issue such bonds, it is necessary that the County and the Township enter into this contract.~~

NOW, THEREFORE, in consideration of the premises and the covenants of each other, the parties hereto agree as follows:

1. The County and the Township hereby approve and agree to the acquisition, construction, installation and financing of sewage disposal system improvements to serve the Township under and pursuant to Act 342 and approve the designation of "Allendale Charter Township Wastewater Treatment System 2012 Improvements" as the name of the project. The Allendale Charter Township Wastewater Treatment System 2012 Improvements are hereinafter sometimes referred to as the "Project." The Township, by way of compliance with Section 29, Article VII, Michigan Constitution of 1963, consents and agrees to the establishment and location of the Project and any extension, improvement or enlargement thereof within its

corporate boundaries and to the use by the County of its streets, highways, alleys, lands, rights-of-way or other public places for the purpose and facilities of the Project and any improvement, enlargement or extension thereof, and the Township further agrees that, in order to evidence and effectuate the foregoing agreement and consent, it will execute and deliver to the County such grants of easement, right-of-way, license, permit or consent as may be requested by the County.

2. The Project shall consist of the sewage disposal system improvements described and specified on Exhibits A-1 and A-2, which are hereunto attached and which are made a part hereof, and as are more particularly set forth in the plans prepared by the consulting engineers, which plans are on file with the County Agency. The Project shall be acquired, constructed and installed substantially in accordance with the said plans and in accordance with final plans and specifications to be prepared and submitted by the consulting engineers, but variations therefrom that do not materially change the location, capacity or overall design of the Project and that do not require an increase in the total estimated cost of the Project may be permitted on the authority of the Township. Other variations or changes may be made if approved by the County Agency and by resolution of the governing body of the Township and if provisions required by paragraph 5 hereof are made for payment or financing of any resulting increase in the total estimated cost. The estimate of cost of the Project and the estimate of period of usefulness thereof as set forth on Exhibit B are approved and adopted.

3. The County Agency shall take or cause to be taken all actions required or necessary, in accordance with Act 342, to procure the issuance and sale of bonds by the County, in one or more series (the "Bonds"), in whatever aggregate principal amount is necessary to be so financed to defray that portion of the cost of the Project not paid from other sources (the "municipal cost"). The Bonds shall be issued in anticipation of and be payable from the payments to be made by the Township to the County as provided in this contract, and the Bonds

shall be payable in annual maturities the last of which shall be not more than forty years from the date thereof.

4. The County Agency shall proceed to take construction bids for the Project and, subject to the sale and delivery of the Bonds, enter into construction contracts with the lowest responsible bidder or bidders, procure from the contractors all necessary and proper bonds, cause the Project to be constructed within a reasonable time and do all other things required by this contract and the laws of the State of Michigan. All certificates for required payments to contractors shall be approved by the consulting engineers before presentation to the County Agency and the latter shall be entitled to rely on such approval in making payment. Acquisition of the Project shall be deemed to include reimbursement of the Township for funds which have been expended by the Township in connection with the acquisition and construction of the Project.

5. In the event that it shall become necessary to increase the estimated municipal cost of the Project for any reason, or if the actual municipal cost of the Project shall exceed the estimated municipal cost, whether as the result of variations or changes made in the approved plans or otherwise, then the County Agency shall not be obligated to pay such increased or excess municipal costs unless the governing body of the Township shall have adopted a resolution approving such increase or excess and agreeing that the same (or such part thereof as is not available from other sources) shall be defrayed by the issuance of increased or additional Bonds in anticipation of increased or additional payments agreed to be made by the Township to the County in the manner hereinafter provided; provided, however, that the adoption of such resolution by the governing body of the Township shall not be required prior to or as a condition precedent to the issuance of additional Bonds by the County, if the County has previously issued or contracted to sell Bonds to pay all or part of the municipal cost of the Project, and the issuance of the additional Bonds is necessary (as determined by the County) to pay such increased,

additional or excess costs as are essential to completion of the Project according to the plans as last approved prior to the time when the previous Bonds were issued or contracted to be sold.

6. The Township shall pay to the County the entire municipal cost of the Project. The municipal cost of the Project will be defrayed by the issuance of the Bonds as provided in paragraphs 3 and 5 hereof. The Township covenants and agrees to pay the principal of and interest on the Bonds and all paying agency and transfer fees and other expenses and charges (including the County Agency's administrative expenses) that are payable on account of the Bonds (such fees, expenses and charges being herein called "bond service charges"). Such payments shall be made to the County in annual installments that shall be due and payable at least thirty days prior to the day of the month specified in the Bonds as the annual principal maturity date thereof. Such annual installments shall be so paid in each year if any principal or noncapitalized interest on the Bonds falls due during the twelve-month period beginning on such principal maturity date in said year, and the aggregate amount of the installments so due and payable shall be at least sufficient to pay all principal and interest thus falling due and all bond service charges then due and payable. The County Agency, within thirty days after delivery of the Bonds to the purchaser, shall furnish the treasurer of the Township with a schedule of the principal of and interest on the Bonds, and the County Agency also, at least thirty days before each payment is due to be made by the Township, shall advise the treasurer of the amount payable to the County on such date. If the Township fails to make any payment to the County when due, the same shall be subject to a penalty of 1% thereof for each month or fraction thereof that such amount remains unpaid after due. Failure of the County Agency to furnish the schedule or give the notice as above required shall not excuse the Township from the obligation to make payment when due. Payments shall be made by the Township when due whether or not the Project has then been completed or placed in operation. The foregoing obligations shall apply to all Bonds issued by the County to defray the municipal cost of the Project.

7. If the Township shall pay the municipal cost of the Project, or any portion thereof, prior to the issuance of the Bonds, the obligations of the Township shall be adjusted accordingly. The Township may pay in advance of maturity all or any part of an annual installment due the County on the Bonds by surrendering to the County Bonds issued hereunder of a like principal amount maturing in the same calendar year.

8. The proceeds of sale of the Bonds shall be used solely and only to pay the municipal cost of the Project, and after completion thereof and payment of all costs in connection therewith, any surplus remaining from the sale of the Bonds shall be (1) used to purchase the Bonds on the open market or (2) retained by the County Agency as a reserve for the payment of the Bond principal and interest maturities next falling due, and in such event the contract obligation of the Township in respect to the Bonds or such maturities shall be reduced by the principal amount of Bonds so purchased or of said reserve, said reduction, in case of the purchase of Bonds, to be applied as to year in accordance with the year of the maturity of the Bonds so purchased. Any Bonds so purchased shall be canceled. In the alternative, such surplus may be used, on request of the Township and approval by the County Agency, to provide additional sewage disposal facilities in the Township.

9. The Township, pursuant to the authorization of Section 5a of Act 342, hereby pledges its full faith and credit for the prompt and timely payment of its obligations expressed in this contract and each year shall levy a tax in an amount that, taking into consideration estimated delinquencies in tax collections, will be sufficient to pay its obligations under this contract becoming due before the time of the following year's tax collections; Provided, however, that the annual tax levy may be reduced by the amount of any sewage disposal system revenues reasonably anticipated to be collected and available for the payment of such obligations and by the amount of cash or other funds that the Township has on hand (or to its credit in the hands of the County) and available for the payment of such obligations. The governing body of the

Township each year, at least 90 days prior to the final date provided by law or charter for the making of the annual tax levy, shall submit to the County Agency a written statement setting forth the amount of its obligations to the County that become due and payable under this contract prior to the time of the next following year's tax collections, the amount of the funds that the Township has or will have on hand (or to its credit in the hands of the County) that are or will be available for payment of its obligations to the County and the amount of the taxes next proposed to be levied for the purpose of raising money to meet the obligations. The County Agency shall review such statement promptly and, if it finds that the proposed tax levy is insufficient after taking into account such other available funds, it shall so notify the governing body, and the

Township covenants and agrees that it will increase its levy to such extent as may be required by the County Agency. Taxes levied by the Township for the payment of its obligations to the County pursuant to this contract shall be subject to applicable charter, statutory and constitutional tax limitations.

10. In the event that the Township shall fail for any reason to pay to the County Agency at the times herein specified the amounts herein required to be paid, the state treasurer or other official charged with the disbursement of unrestricted state funds returnable to the Township pursuant to the Michigan constitution hereby is authorized to withhold sufficient funds to make up any default or deficiency in funds. In addition to the foregoing, the County shall have all other rights and remedies provided by law to enforce the obligations of the Township to make payments in the manner and at the times required by this contract. It is specifically recognized by the Township that the payments required to be made by it pursuant to the terms of this contract are to be pledged for the payment of the principal of and interest on the Bonds, and the Township covenants and agrees that it will make its required payments to the County promptly and at the times herein specified, without regard as to whether the Project herein contemplated is actually completed or placed in operation; provided, only that nothing herein contained shall limit the obligation of the County to perform in accordance with the covenants contained herein.

11. No change in the jurisdiction over territory in the Township shall in any manner impair the obligations of this contract. In the event all or any part of the territory of the Township is incorporated as a new municipality or is annexed to or becomes a part of the territory of another municipality, the municipality into which such territory is incorporated or to which such territory is annexed, shall assume the proper proportionate share of the contractual obligations and right to have sewage disposal service from the Project for the territory that is taken, based upon a division determined by the County Agency that shall make such determination after taking into consideration all factors necessary to make the division equitable, and in addition, prior to such determination, shall receive a written recommendation as to proper division from a committee composed of one representative designated by the governing body of the Township from which the territory is taken, one designated by the governing body of the new municipality or the municipality annexing such territory, and one independent registered engineer appointed by the County Agency. The Township and the municipality shall appoint their representatives within fifteen (15) days after being notified to do so by the County Agency and within a like time the County Agency shall appoint the engineer third member. If either the Township or the municipality shall fail to appoint its representative within the time above provided, the County Agency may proceed without the recommendation. If the committee shall not make its recommendation within forty-five (45) days after its appointment or within any extension thereof by the County Agency, the County Agency may proceed without a recommendation of the committee.

12. The County shall not be obligated to acquire, construct or install any facilities other than those described in paragraph 2 hereof. The responsibility for providing any additional facilities as may be needed shall be that of the Township which shall have the right to cause to be constructed and maintained, either directly or through the County, such necessary additional facilities.

13. After completion, the operation and maintenance of the Project shall be in accordance with applicable agreements pertaining to the operation and maintenance of sewage disposal facilities in the Township. The parties agree that all premises located within the service area of the Project will be served on an equal and ratable basis and no preference shall be given to one portion of the service area over any other portion of the service area. The parties agree that the Project will be operated in a manner which will assure that the interest on the Bonds will be and will remain excludable from gross income for federal income tax purposes.

14. The County and the Township expressly agree that the County and the County Agency shall not be liable and the Township shall pay, indemnify and save the County and the County Agency harmless of, from and against all liability of any nature whatever regardless of the nature in which such liability may arise, for any and all claims, actions, demands, expenses, damages and losses of every conceivable kind whatsoever (including, but not limited to, liability for injuries to or death of persons and damages to or loss of property) asserted by or on behalf of any person, firm, corporation or governmental authority arising out of, resulting from, or in any way connected with the ownership, acquisition, construction and installation of the Project, this contract, or the issuance, sale and delivery by the County of the Bonds. In connection with any proceeding brought about by reason of any such claim or demand, the Township shall also pay, indemnify and save the County and the County Agency harmless from and against all costs, reasonable attorneys' fees and disbursements of any kind or nature incidental to or incurred in said defense, and will likewise pay all sums required to be paid by reason of said claims, demands, or any of them, in the event it is determined that there is any liability on the part of the County or the County Agency. Upon the entry of any final judgment or a final award by an arbitration panel against the County or the County Agency on any claim, action, demand, expense, damage or loss contemplated by this paragraph 14 and notwithstanding that the County or the County Agency has not paid the same, the Township shall be obligated to pay to the County or the County Agency, as the case may be, upon written demand therefor, the amount

thereof not more than sixty (60) days after such demand is made. In the event that any action or proceeding is brought against the County or the County Agency by reason of any such claims or demands, whether such claims or demands are groundless or not, the Township shall, upon written notice and demand from the County or the County Agency, resist and defend such action or proceeding on behalf of the County or the County Agency, as the case may be, but will not settle any such action or proceeding without the consent of the County or the County Agency, as the case may be. Notwithstanding the foregoing, nothing contained in this paragraph 14 shall be construed to indemnify or release the County or the County Agency against or from any liability which it would otherwise have arising from the wrongful or negligent actions or failure to act on the part of the County's or the County Agency's employees, agents or representatives with respect to matters related to the ownership, acquisition or construction of the Project, this contract or the Issuance, sale or delivery of the Bonds. This paragraph 14 shall not apply to a lawsuit instituted by the Township to enforce its rights under this contract.

15. If the Bonds are not sold to finance the acquisition, construction and installation of the Project within three years from the date of this contract through no fault of the County or if the Project is abandoned for any reason, the Township shall pay all engineering, legal and other costs and expenses incurred by the County Agency in connection with the Project and the Township shall be entitled to all plans, specifications and other engineering data and materials. The provisions of this paragraph 15 may be waived or extended, either before or after the expiration of the three year period, by resolutions of the governing body of the Township and the Board of Commissioners of the County.

16. All powers, duties and functions vested by this contract in the County shall be exercised and performed by the County Agency, for and on behalf of the County, unless otherwise provided by law or in this contract. The County Agency, prior to the submission of

County financial information to a rating agency, shall consult with the Controller/Administrator and the County Treasurer with respect to the accuracy of such information.

17. In the event that any one or more of the provisions of this contract shall for any reason be held to be invalid, illegal or unenforceable in any respect, such invalidity, illegality or unenforceability shall not affect any other provisions hereof, and this contract shall be construed as if such invalid, illegal or unenforceable provisions had never been contained herein.

18. The County and the Township recognize that the holders from time to time of the Bonds issued by the County under the provisions of Act 342, and secured by the full faith and credit pledge of the Township to the payment of the principal of and interest on the Bonds as set forth in this contract, will have contractual rights in this contract, and it is covenanted and agreed by each of them that so long as any of the Bonds shall remain outstanding and unpaid, the provisions of this contract shall not be subject to any alteration or revision that would affect adversely either the security for the Bonds or the prompt payment of the principal of or interest on the Bonds. The right to make changes in this contract, by amendment, supplemental contract or otherwise, nevertheless is reserved insofar as the same do not have such adverse affect. The Township and the County Agency further covenant and agree that they will comply with their respective duties and obligations under the terms of this contract promptly, at the times and in the manner herein set forth and will not suffer to be done any act that would in any way impair the Bonds, the security therefor or the prompt payment of the principal thereof and the interest thereon. It is declared that the terms of this contract, insofar as they pertain to the security of any Bonds, shall be deemed to be for the benefit of the holders of the Bonds.

19. This contract shall become effective after its execution by each party hereto and the expiration of 45 days after the date of publication of the notice required by Section 5b of Act 342; Provided, however, that if, within the 45-day period, a proper petition is filed with the

Township Clerk of the Township in accordance with the provisions of Section 5b of Act 342, this contract shall not become effective until approved by the vote of a majority of the electors of the Township qualified to vote and voting thereon at a general or special election. This contract shall terminate forty (40) years from its date or on such earlier date when the Township is not in default hereunder and the principal, interest and bond service charges on the Bonds issued as hereinabove described are fully paid and discharged. This contract shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. Nothing herein contained, however, shall require the County to finance the Project if it is unable to sell the Bonds to finance the same. This contract may be executed in any number of counterparts.

SPECIMEN

IN WITNESS WHEREOF, the parties hereto have caused this contract to be executed and delivered by their respective duly authorized officers, all as of the day and year first above written.

COUNTY OF OTTAWA

By: Its Board of County Road Commissioners as
County Agency

By: _____

Chairman
And: _____
Secretary

SPECIMEN

CHARTER TOWNSHIP OF ALLENDALE

By:  _____

Supervisor

And:  _____

Township Clerk

EXHIBIT A-1 PROJECT MAP

**BOARD OF COUNTY ROAD COMMISSIONERS
COUNTY OF OTTAWA**

**ALLENDALE CHARTER TOWNSHIP
WASTEWATER TREATMENT SYSTEM 2012 IMPROVEMENTS PROJECT**

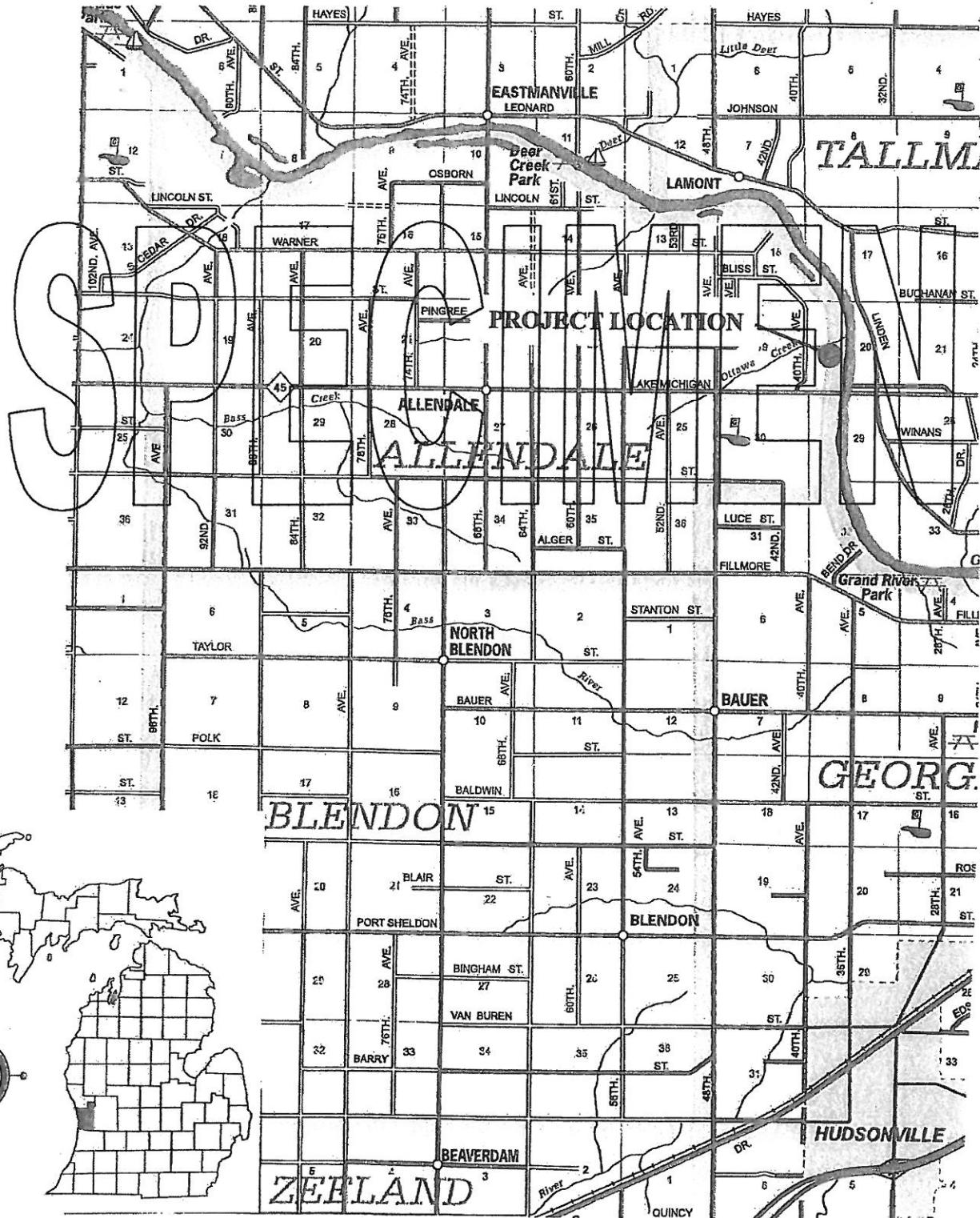


EXHIBIT A-2 PROJECT DESCRIPTION

BOARD OF COUNTY ROAD COMMISSIONERS COUNTY OF OTTAWA

ALLENDALE CHARTER TOWNSHIP WASTEWATER TREATMENT SYSTEM 2012 IMPROVEMENTS PROJECT

The purpose of the proposed project is to construct wastewater treatment plant improvements that will improve biosolids stabilization, provide odor control treatment, and purchase instrumentation & control equipment to improve system reliability.

The Project consists of the following primary components:

- Rehabilitating (2) existing 35' diameter, sloped-bottom sludge tanks for high-rate anaerobic digesters including raising the concrete wall height by 10', covering the 1st tank with a fixed steel cover and the 2nd tank with a floating gas-holding steel cover and adding internal piping to both tanks for suction draw-off (center bottom), mixing and biogas collection.
- Conversion of existing blower building (pump building) to house the mixing and sludge heating pumps, heat exchangers and biogas moisture and foam knock-out tanks.
- New boiler building to house biogas boiler and hydronic heating equipment.
- Gas control and safety equipment including biogas flare system to burn-off excess biogas not reused.
- Instrumentation and controls to integrate anaerobic digester system into existing WWTP SCADA system.
- Miscellaneous site improvements including pavement replacement, new sidewalks, grading and restoration.

EXHIBIT B PROJECT COST ESTIMATE

**BOARD OF COUNTY ROAD COMMISSIONERS
COUNTY OF OTTAWA**

**ALLENDALE CHARTER TOWNSHIP
WASTEWATER TREATMENT SYSTEM 2012 IMPROVEMENTS PROJECT**

Construction Cost	\$2,170,000
Design Engineering	281,400
Construction Engineering	148,300
Planning Expense	39,966
User Charge System Development Cost	25,500
Legal & Financial Expenses	35,500
Administrative Expense	13,500
Contingency	162,910
Project Cost	\$2,877,076
Less S2 Grant (Planning & Design)	(307,076)
AMOUNT OF BONDS	\$2,570,000

The estimated useful life of the project is 20 years and upward.


**FLEIS & VANDENBRINK
ENGINEERING, INC.**

Carey G. Bond, P.E.

3. AUTHORIZATION OF BONDS – PURPOSE. Subsequent to execution of the Contract by the parties thereto, bonds of the County aggregating the principal sum of not to exceed Two Million Five Hundred Seventy Thousand Dollars (\$2,570,000) (the “Bonds”) shall be issued and sold pursuant to the provisions of Act 342, and other applicable statutory provisions, for the purpose of defraying part the cost of the Project.

4. BOND DETAILS. The Bonds shall be designated "Ottawa County Wastewater Treatment Bonds (Allendale Charter Township 2012 Improvements)"; shall be dated as of such date as approved by the Director of Utilities at the time of sale; shall be numbered from 1 upwards; shall be fully registered; shall be in the denomination of \$5,000 each or any integral multiple thereof not exceeding the aggregate principal amount for each maturity at the option of the purchaser thereof (provided, however, that so long as the Bonds are registered in the name of the Authority, the Bonds may be in the form of a single bond in the denomination of \$2,570,000, or such lower amount as shall be approved by the Director of Utilities, with an exhibit attached thereto which identifies the annual maturities for the Bonds, and the references herein to “Bonds” shall mean that single bond registered in the name of the Authority); shall bear interest at a rate that shall not exceed 6% per annum from the date of delivery of the various principal installments as hereinafter described, payable on such dates as shall be determined by the Director of Utilities at the time of sale; and shall mature on such dates and in such years as shall be determined by the Director of Utilities at the time of sale.

The Bonds are expected to be delivered to the Authority as the initial purchaser thereof in installments (the “Installments”) equal to the amounts advanced from time to time by the Authority to the County pursuant to the Purchase Contract and the Supplemental Agreement (each as hereinafter defined).

5. PRIOR REDEMPTION. The Bonds may be subject to redemption prior to maturity only with the prior written consent of the Authority and upon such terms and conditions as may be required by the Authority.

6. PAYMENT OF PRINCIPAL AND INTEREST. The principal of and interest on the Bonds shall be payable in lawful money of the United States. So long as the Bonds are registered in the name of the Authority, the Bonds are payable as to principal, redemption premium, if any, and interest at The Bank of New York Mellon Trust Company, N.A., Detroit, Michigan, or at such other place as shall be designated in writing to the County by the Authority (the "Authority's Depository"). So long as the Authority is the owner of the Bonds, the County agrees that it will deposit with the Authority's Depository payments of the principal of, premium, if any, and interest on the Bonds in immediately available funds at least five business days prior to the date on which any such payment is due, whether by maturity, redemption or otherwise. If the Bonds are not registered in the name of the Authority, the principal of and premium, if any, on the Bonds are payable upon surrender thereof at the office of the bond registrar and paying agent and the interest is payable by check or draft mailed by the bond registrar and paying agent to the registered owner of the Bonds at the address appearing on the registration books of the County kept by the bond registrar and paying agent as of the 15th day of the month preceding the month in which an interest payment is due.

7. BOND REGISTRAR AND PAYING AGENT. Until a successor is appointed by the County Agency, the County Treasurer shall act as bond registrar and paying agent for the Bonds.

8. EXECUTION, AUTHENTICATION AND DELIVERY OF BONDS. The Bonds shall be executed in the name of the County by the facsimile signatures of the Chairman of the Board of Commissioners and the County Clerk and authenticated by the manual signature of an authorized representative of the bond registrar and paying agent, and the seal of the County (or a

facsimile thereof) shall be impressed or imprinted on the Bonds. After the Bonds have been executed and authenticated for delivery to the original purchaser thereof, they shall be delivered by the County Treasurer to the purchaser upon receipt of the purchase price or upon compliance with the terms and conditions of the Purchase Contract. Additional Bonds bearing the facsimile signatures of the Chairman of the Board of Commissioners and the County Clerk and upon which the seal of the County (or a facsimile thereof) is impressed or imprinted may be delivered to the bond registrar and paying agent for authentication and delivery in connection with the exchange or transfer of Bonds. The bond registrar and paying agent shall indicate on each Bond the date of its authentication.

9. EXCHANGE AND TRANSFER OF BONDS. Any Bond, upon surrender thereof to the bond registrar and paying agent with a written instrument of transfer satisfactory to the bond registrar and paying agent duly executed by the registered owner or his duly authorized attorney, at the option of the registered owner thereof, may be exchanged for Bonds of any other authorized denominations of the same aggregate principal amount and maturity date and bearing the same rate of interest as the surrendered Bond.

Each Bond shall be transferable only upon the books of the County, which shall be kept for that purpose by the bond registrar and paying agent, upon surrender of such Bond together with a written instrument of transfer satisfactory to the bond registrar and paying agent duly executed by the registered owner or his duly authorized attorney.

Upon the exchange or transfer of any Bond, the bond registrar and paying agent on behalf of the County shall cancel the surrendered Bond and shall authenticate and deliver to the transferee a new Bond or Bonds of any authorized denomination of the same aggregate principal amount and maturity date and bearing the same rate of interest as the surrendered Bond. If, at the time the bond registrar and paying agent authenticates and delivers a new Bond pursuant to this section, payment of interest on the Bonds is in default, the bond registrar and paying agent shall

endorse upon the new Bond the following: "Payment of interest on this bond is in default. The last date to which interest has been paid is _____, ____."

The County and the bond registrar and paying agent may deem and treat the person in whose name any Bond shall be registered upon the books of the County as the absolute owner of such Bond, whether such Bond shall be overdue or not, for the purpose of receiving payment of the principal of and interest on such Bond and for all other purposes, and all payments made to any such registered owner, or upon his order, in accordance with the provisions of Section 6 of this resolution shall be valid and effectual to satisfy and discharge the liability upon such Bond to the extent of the sum or sums so paid, and neither the County nor the bond registrar and paying agent shall be affected by any notice to the contrary. The County agrees to indemnify and save the bond registrar and paying agent harmless from and against any and all loss, cost, charge, expense, judgment or liability incurred by it, acting in good faith and without negligence hereunder, in so treating such registered owner.

For every exchange or transfer of Bonds, the County or the bond registrar and paying agent may make a charge sufficient to reimburse it for any tax, fee or other governmental charge required to be paid with respect to such exchange or transfer, which sum or sums shall be paid by the person requesting such exchange or transfer as a condition precedent to the exercise of the privilege of making such exchange or transfer.

The bond registrar and paying agent shall not be required to transfer or exchange Bonds or portions of Bonds which have been selected for redemption.

10. FORM OF BONDS. The Bonds shall be in substantially the following form:

[Bond Form]

UNITED STATES OF AMERICA
STATE OF MICHIGAN
COUNTY OF OTTAWA

OTTAWA COUNTY WASTEWATER TREATMENT BOND
(ALLENDALE CHARTER TOWNSHIP 2012 IMPROVEMENTS)

INTEREST RATE MATURITY DATE DATE OF ORIGINAL ISSUE

See Exhibit A

Registered Owner:

Principal Amount:

SPECIMEN

The County of Ottawa, State of Michigan (the "County"), acknowledges itself indebted to and for value received hereby promises to pay to the Registered Owner identified above, or registered assigns, the Principal Amount set forth above or so much thereof as shall have been advanced to the County pursuant to a Purchase Contract between the County and the Michigan Finance Authority (the "Authority") and a Supplemental Agreement by and among the County, the Charter Township of Allendale (the "Township"), the Authority and the State of Michigan acting through the Department of Environmental Quality on the maturity dates and in the amounts set forth on Exhibit A attached hereto unless redeemed prior thereto as hereinafter provided, the final payment to be made upon presentation and surrender of this bond at the office of the County Treasurer, County of Ottawa, Michigan, the bond registrar and paying agent, or at such successor bond registrar and paying agent as may be designated pursuant to the Resolution identified below; and to pay to the Registered Owner, as shown on the registration books at the close of business on the 15th day of the calendar month preceding the month in which an interest payment is due, by check or draft drawn upon and mailed by the bond registrar and paying agent by first class mail postage prepaid to the Registered Owner at the registered address, interest at the rate per annum specified above on such Principal Amount, to the extent advanced to the County pursuant to the Purchase Contract and the Supplemental Agreement until the County's obligation with respect to the payment of such Principal Amount is discharged. Interest is payable on the first days of April and October in each year, commencing on _____. Principal and interest are payable in lawful money of the United States of America.

In the event of a default in the payment of principal or interest hereon when due, whether at maturity, by redemption or otherwise, the amount of such default shall bear interest (the

“additional interest”) at a rate equal to the rate of interest which is two percent above the Authority's cost of providing funds (as determined by the Authority) to make payment on the bonds of the Authority issued to provide funds to purchase this bond but in no event in excess of the maximum rate of interest permitted by law. The additional interest shall continue to accrue until the Authority has been fully reimbursed for all costs incurred by the Authority (as determined by the Authority) as a consequence of the County's default. Such additional interest shall be payable on the interest payment date following demand of the Authority. In the event that (for reasons other than the default in the payment of any municipal obligation purchased by the Authority) the investment of amounts in the reserve account established by the Authority for the bonds of the Authority issued to provide funds to purchase this bond fails to provide sufficient available funds (together with any other funds which may be made available for such purpose) to pay the interest on outstanding bonds of the Authority issued to fund such account, the County shall and hereby agrees to pay on demand only the County's pro rata share (as determined by the Authority) of such deficiency as additional interest on this bond.

During the time funds are being drawn down by the County under this bond, the Authority periodically will provide the County a statement showing the amount of principal that has been advanced and the date of each advance, which statement shall constitute prima facie evidence of the reported information; provided that no failure on the part of the Authority to provide such a statement or to reflect a disbursement or the correct amount of a disbursement shall relieve the County of its obligation to repay the outstanding principal amount actually advanced, all accrued interest thereon, and any other amount payable with respect thereto in accordance with the terms of this bond.

This bond is one of a series of bonds aggregating the principal sum of _____ Dollars (\$) issued by the County under and pursuant to and in full conformity with the Constitution and Statutes of Michigan (especially Act No. 342, Public Acts of 1939, as amended) and a bond authorizing resolution adopted by the Board of Commissioners of the County (the “Resolution”) for the purpose of defraying part of the cost of acquiring and constructing sewage disposal system improvements to serve the Township. The bonds of this series are issued in anticipation of payments to be made by the Township in the aggregate principal amount of _____ Dollars (\$) pursuant to a contract between the County and the Township. The full faith and credit of the Township have been pledged to the prompt payment of the foregoing amount and the interest thereon as the same become due. As additional security the full faith and credit of the County have been pledged for the prompt payment of the principal of and interest on the bonds of this series. Taxes levied by the Township and the County to pay the principal of and interest on the bonds of this series are subject to constitutional tax limitations.

This bond is transferable, as provided in the Resolution, only upon the books of the County kept for that purpose by the bond registrar and paying agent, upon the surrender of this bond together with a written instrument of transfer satisfactory to the bond registrar and paying agent duly executed by the Registered Owner or his attorney duly authorized in writing. Upon the exchange or transfer of this bond a new bond or bonds of any authorized denomination, in the same aggregate principal amount and of the same interest rate and maturity, shall be

authenticated and delivered to the transferee in exchange therefor as provided in the Resolution, and upon payment of the charges, if any, therein provided. Bonds so authenticated and delivered shall be in the denomination of \$5,000 or any integral multiple thereof not exceeding the aggregate principal amount for each maturity.

The bond registrar and paying agent shall not be required to transfer or exchange bonds or portions of bonds which have been selected for redemption.

This bond may be subject to redemption prior to maturity at the option of the County only with the prior written consent of the Authority and upon such terms as may be required by the Authority. That portion of this bond called for redemption shall not bear interest after the date fixed for redemption, provided funds are on hand with the bond registrar and paying agent to redeem the same.

Notwithstanding any other provision of this bond, so long as the Authority is the owner of this bond, (a) this bond is payable as to principal, premium, if any, and interest at The Bank of New York Mellon Trust Company, N.A., Detroit, Michigan or at such other place as shall be designated in writing to the County by the Authority (the "Authority's Depository"); (b) the County agrees that it will deposit with the Authority's Depository payments of the principal of, premium, if any, and interest on this bond in immediately available funds by 12:00 noon at least five business days prior to the date on which any such payment is due whether by maturity, redemption or otherwise; in the event that the Authority's Depository has not received the County's deposit by 12:00 noon on the scheduled day, the County shall immediately pay to the Authority as invoiced by the Authority an amount to recover the Authority's administrative costs and lost investment earnings attributable to that late payment; and (c) written notice of any redemption of this bond shall be given by the County and received by the Authority's Depository at least 40 days prior to the date on which redemption is to be made.

It is hereby certified, recited and declared that all acts, conditions and things required to exist, happen and be performed precedent to and in the issuance of the bonds of this series, existed, have happened and have been performed in due time, form and manner as required by law, and that the total indebtedness of the County, including the series of bonds of which this bond is one, does not exceed any constitutional or statutory limitation.

IN WITNESS WHEREOF, the County of Ottawa, Michigan, by its Board of Commissioners, has caused this bond to be executed in its name by facsimile signatures of the Chairman of the Board of Commissioners and the County Clerk and its corporate seal (or a facsimile thereof) to be impressed or imprinted hereon. This bond shall not be valid unless the Certificate of Authentication has been manually executed by an authorized representative of the bond registrar and paying agent.

COUNTY OF OTTAWA

By: _____

Its: Chairman, Board of Commissioners

[SEAL]

And: _____
Its: Clerk

SPECIMEN

CERTIFICATE OF AUTHENTICATION

This bond is one of the bonds described in the within mentioned Resolution.

Ottawa County Treasurer
Bond Registrar and Paying Agent

AUTHENTICATION DATE:

SPECIMEN

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____
(please print or type name, address and taxpayer identification number of transferee) the within
bond and all rights thereunder and hereby irrevocably constitutes and appoints

attorney to transfer the within bond on the books kept for registration thereof, with full power of
substitution in the premises.

Dated: _____

Signature Guaranteed

Signature(s) must be guaranteed by an eligible guarantor institution participating in a
Securities Transfer Association recognized signature guarantee program.

SPECIMEN

11. SECURITY. The Bonds shall be issued in anticipation of payments to be made by the Township pursuant to the Contract. The Bonds shall be secured primarily by the full faith and credit pledge made by the Township in the Contract pursuant to the authorization contained in Act 342. As additional and secondary security the full faith and credit of the County are pledged for the prompt payment of the principal of and interest on the Bonds as the same shall become due. If the Township shall fail to make a payment to the County which is sufficient to pay the principal of, premium, if any, and interest on the Bonds as the same shall become due, then an amount sufficient to pay the deficiency shall be advanced from the general fund of the County. Taxes imposed by the County shall be subject to constitutional limitations.

12. DEFEASANCE. In the event cash or direct obligations of the United States or obligations the principal of and interest on which are guaranteed by the United States, or a combination thereof, the principal of and interest on which, without reinvestment, come due at times and in amounts sufficient to pay, at maturity or irrevocable call for earlier optional redemption, the principal of, premium, if any, and interest on the Bonds, or any portion thereof, shall have been deposited in trust, this Bond Resolution shall be defeased with respect to such Bonds, and the owners of the Bonds shall have no further rights under this Bond Resolution except to receive payment of the principal of, premium, if any, and interest on such Bonds from the cash or securities deposited in trust and the interest and gains thereon and to transfer and exchange Bonds as provided herein.

13. PRINCIPAL AND INTEREST FUND. There shall be established for the Bonds a Principal and Interest Fund which shall be kept in a separate bank account. From the proceeds of the sale of the Bonds there shall be set aside in the Principal and Interest Fund any premium and accrued interest received from the purchaser of the Bonds at the time of delivery of the same. All payments received from the Township pursuant to the Contract are pledged for payment of the

principal of and interest on the Bonds and expenses incidental thereto and as received shall be placed in the Principal and Interest Fund.

14. CONSTRUCTION FUND. The remainder of the proceeds of the sale of the Bonds shall be set aside in a construction fund for the Project and used to defray part of the cost of the Project in accordance with the provisions of the Contract.

15. APPROVAL OF MICHIGAN DEPARTMENT OF TREASURY. The issuance and sale of the Bonds shall be subject to permission being granted therefor by the Department of Treasury of the State of Michigan pursuant to Act 34, Public Acts of Michigan, 2001, as amended, and, if necessary, the Director of Utilities is authorized and directed to make application to the Department of Treasury for permission to issue and sell the Bonds as provided by the terms of this Bond Resolution.

16. SALE, ISSUANCE, DELIVERY, TRANSFER AND EXCHANGE OF BONDS. The Bonds shall be sold at a private, negotiated sale to the Authority, as authorized by Act 227. The sale shall be made pursuant to the terms and conditions to be set forth in a Purchase Contract (the "Purchase Contract") and a Supplemental Agreement (the "Supplemental Agreement") and the Director of Utilities is authorized to execute and deliver the Purchase Contract and the Supplemental Agreement in such form as shall be approved by the Director of Utilities at the time of sale. In addition, the Board of County Road Commissioners, the Director of Utilities and other appropriate County officials are authorized to execute and deliver to the Authority an Issuer's Certificate and such other certificates or documents as the Authority or bond counsel shall require and to do all other things necessary to effectuate the sale, issuance, delivery, transfer and exchange of the Bonds in accordance with the provisions of this Bond Resolution.

17. REPLACEMENT OF BONDS. Upon receipt by the County Agency of proof of ownership of an unmatured Bond, of satisfactory evidence that the Bond has been lost, apparently destroyed or wrongfully taken and of security or indemnity which complies with

applicable law and is satisfactory to the County Agency, the County Agency may authorize the bond registrar and paying agent to deliver a new executed Bond to replace the Bond lost, apparently destroyed or wrongfully taken in compliance with applicable law. In the event an outstanding matured Bond is lost, apparently destroyed or wrongfully taken, the County Agency may authorize the bond registrar and paying agent to pay the Bond without presentation upon the receipt of the same documentation required for the delivery of a replacement Bond. The bond registrar and paying agent, for each new Bond delivered or paid without presentation as provided above, shall require the payment of expenses, including counsel fees, which may be incurred by the bond registrar and paying agent and the County in the premises. Any Bond delivered pursuant the provisions of this Section 17 in lieu of any Bond lost, apparently destroyed or wrongfully taken shall be of the same form and tenor and be secured in the same manner as the Bond in substitution for which such Bond was delivered.

18. TAX COVENANT. The County covenants to comply with all requirements of the Internal Revenue Code of 1986, as amended, necessary to assure that the interest on the Bonds will be and will remain excludable from gross income for federal income tax purposes. The Board of County Road Commissioners, the Director of Utilities and other appropriate County officials are authorized to do all things necessary to assure that the interest on the Bonds will be and will remain excludable from gross income for federal income tax purposes.

19. CONFLICTING RESOLUTIONS. All resolutions and parts of resolutions insofar as they may be in conflict herewith are hereby rescinded.

YEAS: _____

NAYS: _____

ABSENT: _____

RESOLUTION DECLARED ADOPTED.

COUNTY OF OTTAWA

By: _____
Phillip Kuyers, Chairperson
Board of Commissioners

By: _____
Daniel C. Krueger, County Clerk

STATE OF MICHIGAN)
)ss
COUNTY OF OTTAWA)

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Commissioners of the County of Ottawa at a regular meeting held on _____, 2012, the original of which resolution is on file in my office. I further certify that notice of said meeting was given in accordance with the provisions of the open meetings act.

Clerk
County of Ottawa

STATE OF MICHIGAN)
)ss
COUNTY OF OTTAWA)

I hereby certify that the foregoing is a true and complete copy of a resolution duly adopted by the Board of Commissioners of the County of Ottawa at a regular meeting held on _____, 2012, the original of which resolution is on file in my office. I further certify that notice of said meeting was given in accordance with the provisions of the open meetings act.

Clerk
County of Ottawa

Action Request



Committee: Finance and Administration Committee

Meeting Date: 7/17/2012

Requesting Department: Treasurer

Submitted By: Bob Spaman

Agenda Item: Quarterly Treasurer's Investment Report

SUGGESTED MOTION:

To receive for information the Treasurer's Quarterly Investment Report as of June 2012.

SUMMARY OF REQUEST:

The Treasurer provides a variety of quarterly investment report. These are attached.

FINANCIAL INFORMATION:

Total Cost: \$0.00 | General Fund Cost: \$0.00 | Included in Budget: Yes | No

If not included in budget, recommended funding source:

ACTION IS RELATED TO AN ACTIVITY WHICH IS:

Mandated | Non-Mandated | New Activity

ACTION IS RELATED TO STRATEGIC PLAN:

Goal: 1: To Maintain and Improve the Strong Financial Position of the County.

Objective: 1: Maintain and improve the financial position of the County through legislative advocacy.

2: Implement processes and strategies to address operational budget deficits with pro-active, balanced approaches.

3: Approve strategies to reduce the negative impact of rising employee benefit costs on the budget.

4: Maintain or improve bond ratings.

ADMINISTRATION RECOMMENDATION: Recommended | Not Recommended | Without Recommendation

County Administrator:

Committee/Governing/Advisory Board Approval Date:



County of Ottawa

Office of the Treasurer

Bradley J. Slagh
County Treasurer

Cheryl Clark
Chief Deputy Treasurer

Steven Brower
Deputy Treasurer

12220 Fillmore St., Room 155, West Olive, MI 49460

Phone: (616) 994-4501
1-800-764-4111, ext. 4501

Fax: (616) 994-4509

Web Site: www.miOttawa.org

Report To: Ottawa County Finance & Administration Committee

From: Bradley Slagh

Date: July 11, 2012

Re: Financial update for month & quarter end June 30, 2012

Attached are multiple files including graphics and verbiage representing the status of the General Fund portfolio and activities of the Treasurer's Office for Ottawa County as of June 30, 2012. The asset distribution of the General Pooled Funds by maturity and category continues to meet the requirements of the County's Investment Policy.

Quarterly, the Treasurer's report includes a copy of GASB 31, listing open investments of the general pooled funds as of quarter end; detailing the type of investment, coupon interest rate, maturity date, purchase date, yield to maturity along with a lot of other information.

Highlighted information from this report includes:

\$ 62,804,490.16	Par Value (6 th column from right)
\$ 63,533,641.71	Fair Market Value (4 th column from right)
\$ 453,087.87	Interest earned YTD (2 nd column from right)

The net change in fair market value for the year to date of 2012 shows a gain of \$ 59,152.52 (3rd column from the right), this includes unrealized capital gains/losses. The yield earned YTD including unrealized gains/losses was 1.3451% (7th column from left).

Yield excluding the unrealized gains / losses and the yield for the benchmark that we use as a County is visually presented on the graph entitled "YIELD" as part of Quarter End June 30 file attached.

The market and investment turmoil being created by the slow growth of the US economy combined with the negative news out of the European Union have continued to drive down the interest rates and subsequent yields that we are able to earn on our investment dollars. In the past two (2) months, the yield on the 10 and 30 year Treasuries have dropped to record lows. As our Investment Policy requires a minimum percentage of US Treasury Bonds and a longer time horizon, it is hard to find investment vehicles that help us keep or yields up.

Other Post Employee Benefits

The OPEB account statement has not been published as of this date. I hope it will come in time for me to have Misty email it separately.

I plan to be at the Finance Committee meeting to answer questions. Please feel free to contact me before or after the meeting if you have any questions regarding this material or any of the work of the County Treasurer.

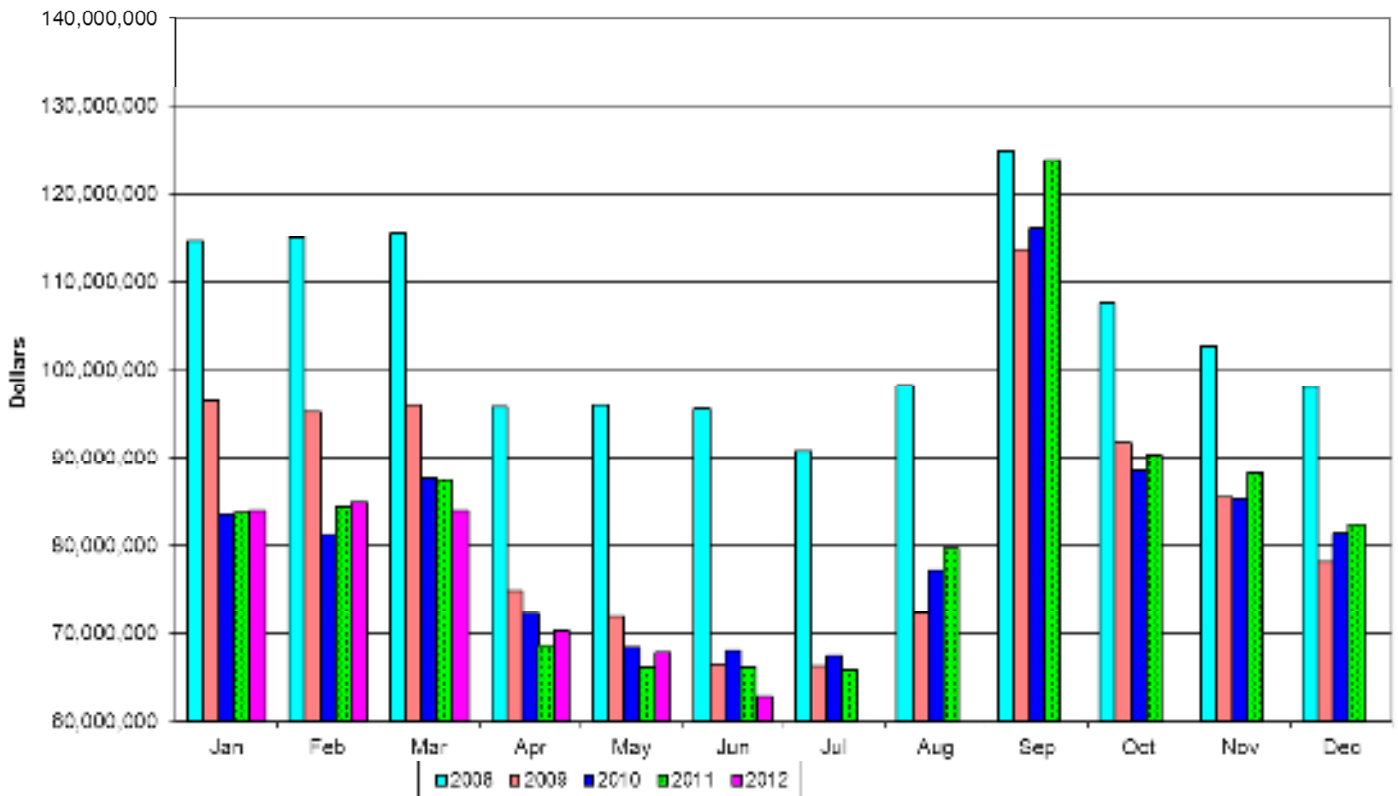
Ottawa County General Pooled Funds

Current Portfolio Size

June 30, 2012

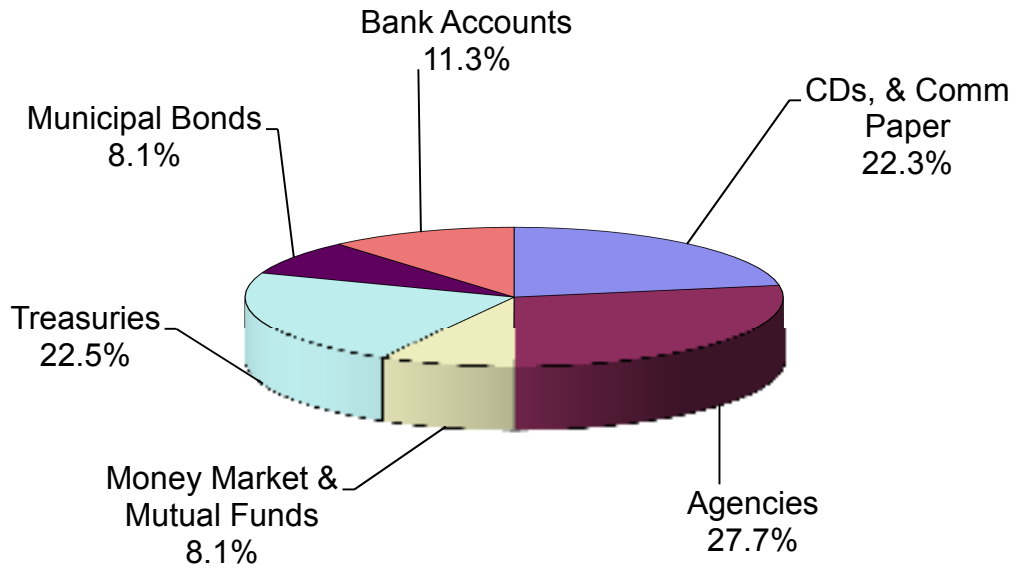
<i>CDs, & Comm Paper</i>	\$14,058,277.85
<i>Agencies</i>	\$17,471,195.16
<i>Money Market & Mutual Funds</i>	\$5,120,610.33
<i>Treasuries</i>	\$14,152,381.34
<i>Municipal Bonds</i>	\$5,078,529.04
<i>Bank Accounts</i>	\$7,141,552.48
<i>Total</i>	\$63,022,546.20

Historical Comparison By Month

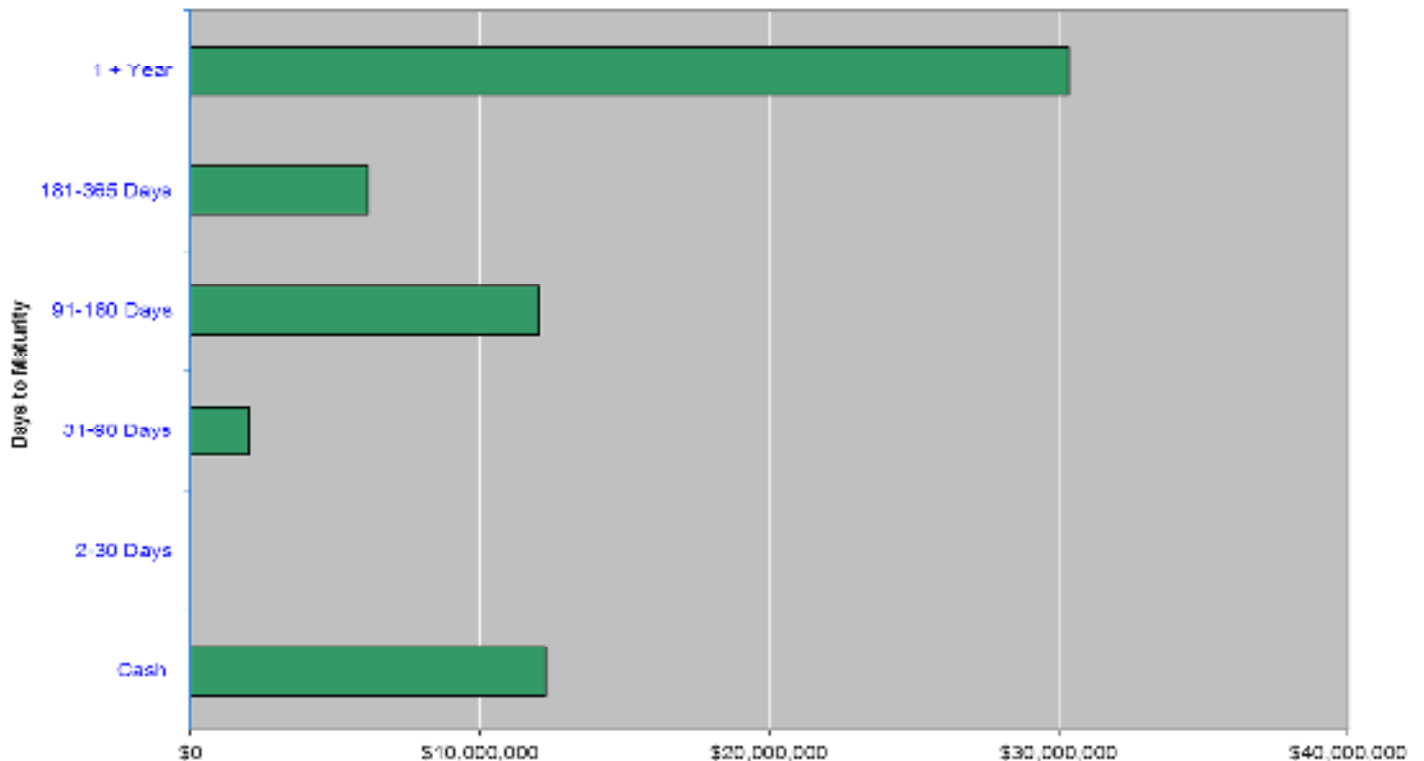


Ottawa County General Pooled Funds

Diversification by Investment June 30, 2012



Diversification By Maturity Date - June 30, 2012



GASB 31 Compliance

Ottawa County Treasurer

Effective Interest - Actual Life

Receipts for Period 01/01/12 - 06/30/12

CUSIP	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Earned	Price Source 01/01/12	Beginning Unit Price	Par Value On 01/01/12	Reported Value 01/01/12	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/12	Price Source 06/30/12	Reported Value 06/30/12	Change in Fair Value	Interest	Net Investment Income
Certificate of Deposit	11-0096-01	C.D. 365 0.40 01/12/12	05/14/11	01/12/12	Amort Value	0.4000	1.000000	1,529,365.50	1,529,365.50	0.00	1,529,365.50	0.000000	0.00		0.00	0.00	184.36	184.36	
	11-0145-01	C.D. 365 0.30 01/26/12	09/22/11	01/26/12	Amort Value	0.3000	1.000000	250,400.00	250,400.00	0.00	250,400.00	0.000000	0.00		0.00	0.00	51.45	51.45	
	11-0146-01	C.D. 365 0.20 01/26/12	09/22/11	01/26/12	Amort Value	0.1999	1.000000	250,300.00	250,300.00	0.00	250,300.00	0.000000	0.00		0.00	0.00	34.27	34.27	
	11-0147-01	C.D. 365 0.50 01/26/12	09/22/11	01/26/12	Amort Value	0.5003	1.000000	250,500.40	250,500.40	0.00	250,500.40	0.000000	0.00		0.00	0.00	85.85	85.85	
	11-0148-01	C.D. 0.50 01/26/12	09/22/11	01/26/12	Amort Value	0.5000	1.000000	250,405.56	250,405.56	0.00	250,405.56	0.000000	0.00		0.00	0.00	86.95	86.95	
	11-0149-01	C.D. 0.40 01/26/12	09/22/11	01/26/12	Amort Value	0.4000	1.000000	200,324.44	200,324.44	0.00	200,324.44	0.000000	0.00		0.00	0.00	55.65	55.65	
	11-0150-01	C.D. 0.33 01/26/12	09/22/11	01/26/12	Amort Value	0.3300	1.000000	100,170.33	100,170.33	0.00	100,170.33	0.000000	0.00		0.00	0.00	22.96	22.96	
	11-0151-01	C.D. 0.34 01/26/12	09/22/11	01/26/12	Amort Value	0.3400	1.000000	200,397.44	200,397.44	0.00	200,397.44	0.000000	0.00		0.00	0.00	47.32	47.32	
	11-0152-01	C.D. 0.30 01/26/12	09/22/11	01/26/12	Amort Value	0.3000	1.000000	250,405.56	250,405.56	0.00	250,405.56	0.000000	0.00		0.00	0.00	52.17	52.17	
	11-0153-01	C.D. 365 0.55 01/26/12	09/22/11	01/26/12	Amort Value	0.5500	1.000000	250,250.06	250,250.06	0.00	250,250.06	0.000000	0.00		0.00	0.00	94.27	94.27	
	11-0154-01	C.D. 0.34 02/09/12	09/30/11	02/09/12	Amort Value	0.3400	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	92.08	92.08	
	11-0155-01	C.D. 365 0.40 02/09/12	09/30/11	02/09/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	106.85	106.85	
	11-0156-01	C.D. 365 0.30 02/09/12	09/30/11	02/09/12	Amort Value	0.2998	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	80.07	80.07	
	11-0157-01	C.D. 365 0.50 02/09/12	09/30/11	02/09/12	Amort Value	0.5003	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	133.65	133.65	
	11-0158-01	C.D. 0.40 02/09/12	09/30/11	02/09/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	108.33	108.33	
	11-0159-01	C.D. 0.50 02/09/12	09/30/11	02/09/12	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	135.42	135.42	
	11-0160-01	C.D. 0.35 02/09/12	09/30/11	02/09/12	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	94.79	94.79	
	11-0161-01	C.D. 365 0.25 02/09/12	09/30/11	02/09/12	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	67.71	67.71	
	11-0162-01	C.D. 0.34 02/23/12	09/30/11	02/23/12	Amort Value	0.3400	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	125.14	125.14	
	11-0163-01	C.D. 365 0.40 02/23/12	09/30/11	02/23/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	145.21	145.21	
	11-0164-01	C.D. 365 0.30 02/23/12	09/30/11	02/23/12	Amort Value	0.2997	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	108.80	108.80	
	11-0165-01	C.D. 365 0.50 02/23/12	09/30/11	02/23/12	Amort Value	0.5004	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	181.65	181.65	
	11-0166-01	C.D. 0.40 02/23/12	09/30/11	02/23/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	147.22	147.22	
	11-0167-01	C.D. 0.50 02/23/12	09/30/11	02/23/12	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	184.03	184.03	
	11-0168-01	C.D. 0.35 02/23/12	09/30/11	02/23/12	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	128.82	128.82	
	11-0169-01	C.D. 365 0.25 02/23/12	09/30/11	02/23/12	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	92.01	92.01	
	11-0170-01	C.D. 0.36 03/08/12	09/30/11	03/08/12	Amort Value	0.3600	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	167.50	167.50	
	11-0171-01	C.D. 365 0.40 03/08/12	09/30/11	03/08/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	183.56	183.56	
	11-0172-01	C.D. 365 0.30 03/08/12	09/30/11	03/08/12	Amort Value	0.2997	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	137.51	137.51	
	11-0173-01	C.D. 365 0.50 03/08/12	09/30/11	03/08/12	Amort Value	0.5005	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	229.66	229.66	
	11-0174-01	C.D. 0.40 03/08/12	09/30/11	03/08/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	186.11	186.11	
	11-0175-01	C.D. 0.50 03/08/12	09/30/11	03/08/12	Amort Value	0.5000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	232.64	232.64	
	11-0176-01	C.D. 0.35 03/08/12	09/30/11	03/08/12	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	162.84	162.84	
	11-0177-01	C.D. 0.35 03/08/12	09/30/11	03/08/12	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	162.85	162.85	
	11-0178-01	C.D. 365 0.20 03/22/12	10/04/11	03/22/12	Amort Value	0.1997	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	110.81	110.81	
	11-0179-01	C.D. 365 0.50 03/22/12	10/04/11	03/22/12	Amort Value	0.5005	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	277.66	277.66	
	11-0180-01	C.D. 0.20 03/22/12	10/04/11	03/22/12	Amort Value	0.2000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	112.50	112.50	
	11-0181-01	C.D. 0.23 03/22/12	10/04/11	03/22/12	Amort Value	0.2300	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	129.37	129.37	
	11-0182-01	C.D. 0.25 03/22/12	10/04/11	03/22/12	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	140.63	140.63	
	11-0183-01	C.D. 0.35 03/22/12	10/04/11	03/22/12	Amort Value	0.3500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	196.88	196.88	
	11-0184-01	C.D. 0.40 03/22/12	10/04/11	03/22/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	225.00	225.00	
	11-0185-01	C.D. 365 0.25 03/22/12	10/04/11	03/22/12	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	140.63	140.63	
	11-0186-01	C.D. 365 0.20 04/05/12	10/04/11	04/05/12	Amort Value	0.1997	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	129.95	129.95	
	11-0187-01	C.D. 365 0.50 04/05/12	10/04/11	04/05/12	Amort Value	0.5005	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	325.68	325.68	
	11-0188-01	C.D. 0.20 04/05/12	10/04/11	04/05/12	Amort Value	0.2000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	131.94	131.94	
	11-0189-01	C.D. 0.25 04/05/12	10/04/11	04/05/12	Amort Value	0.2500	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	164.93	164.93	
	11-0190-01	C.D. 0.40 04/05/12	10/04/11	04/05/12	Amort Value	0.4000	1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	263.89	263.89	

GASB 31 Compliance
Ottawa County Treasurer
Effective Interest - Actual Life
Receipts for Period
01/01/12 - 06/30/12

CUSIP	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Earned	Price Source 01/01/12	Beginning Unit Price	Par Value On 01/01/12	Reported Value 01/01/12	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/12	Price Source 06/30/12	Reported Value 06/30/12	Change in Fair Value	Interest	Net Investment Income
	11-0191-01	C.D. 0.35 04/05/12	10/04/11	04/05/12	Amort Value	0.3500		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	230.90	230.90
	11-0192-01	C.D. 0.40 04/05/12	10/04/11	04/05/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	263.89	263.89
	11-0193-01	C.D. 0.30 04/05/12	10/04/11	04/05/12	Amort Value	0.3000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	197.92	197.92
	11-0132-01	C.D. 0.30 04/11/12	08/29/11	04/11/12	Amort Value	0.3000		1.000000	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.000000	0.00		0.00	0.00	841.67	841.67
	11-0133-01	C.D. 0.35 04/11/12	08/29/11	04/11/12	Amort Value	0.3500		1.000000	2,000,000.00	2,000,000.00	0.00	2,000,000.00	0.000000	0.00		0.00	0.00	1,963.89	1,963.89
	11-0134-01	C.D. 365 0.40 04/11/12	08/29/11	04/11/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	276.71	276.71
	11-0135-01	C.D. 365 0.35 04/11/12	08/29/11	04/11/12	Amort Value	0.3496		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	241.83	241.83
	11-0136-01	C.D. 365 0.50 04/11/12	08/29/11	04/11/12	Amort Value	0.5007		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	346.36	346.36
	11-0137-01	C.D. 0.30 04/11/12	08/29/11	04/11/12	Amort Value	0.3000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	210.42	210.42
	11-0138-01	C.D. 0.70 04/11/12	08/29/11	04/11/12	Amort Value	0.7000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	490.97	490.97
	11-0139-01	C.D. 0.40 04/11/12	08/29/11	04/11/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	280.56	280.56
	11-0140-01	C.D. 365 0.30 04/11/12	08/29/11	04/11/12	Amort Value	0.3002		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	207.70	207.70
	11-0141-01	C.D. 365 0.55 04/11/12	08/29/11	04/11/12	Amort Value	0.5500		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	380.48	380.48
	11-0194-01	C.D. 365 0.20 04/19/12	10/04/11	04/19/12	Amort Value	0.1997		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	149.09	149.09
	11-0195-01	C.D. 365 0.50 04/19/12	10/04/11	04/19/12	Amort Value	0.5006		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	373.72	373.72
	11-0196-01	C.D. 0.20 04/19/12	10/04/11	04/19/12	Amort Value	0.2000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	151.39	151.39
	11-0197-01	C.D. 0.26 04/19/12	10/04/11	04/19/12	Amort Value	0.2600		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	196.80	196.80
	11-0198-01	C.D. 0.40 04/19/12	10/04/11	04/19/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	302.78	302.78
	11-0199-01	C.D. 0.35 04/19/12	10/04/11	04/19/12	Amort Value	0.3500		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	264.93	264.93
	11-0200-01	C.D. 0.40 04/19/12	10/04/11	04/19/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	302.78	302.78
	11-0201-01	C.D. 365 0.30 04/19/12	10/04/11	04/19/12	Amort Value	0.3000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	227.08	227.08
	11-0202-01	C.D. 365 0.20 04/30/12	10/04/11	04/30/12	Amort Value	0.1997		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	164.12	164.12
	11-0203-01	C.D. 365 0.50 04/30/12	10/04/11	04/30/12	Amort Value	0.5006		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	411.46	411.46
	11-0204-01	C.D. 0.20 04/30/12	10/04/11	04/30/12	Amort Value	0.2000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	166.67	166.67
	11-0205-01	C.D. 0.26 04/30/12	10/04/11	04/30/12	Amort Value	0.2600		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	216.67	216.67
	11-0206-01	C.D. 0.40 04/30/12	10/04/11	04/30/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	333.33	333.33
	11-0207-01	C.D. 0.35 04/30/12	10/04/11	04/30/12	Amort Value	0.3500		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	291.66	291.66
	11-0208-01	C.D. 0.40 04/30/12	10/04/11	04/30/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	333.33	333.33
	11-0209-01	C.D. 365 0.30 04/30/12	10/04/11	04/30/12	Amort Value	0.3000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	250.00	250.00
	11-0212-01	C.D. 365 0.49 05/17/12	11/03/11	05/17/12	Amort Value	0.4900		1.000000	250,157.99	250,157.99	0.00	250,157.99	0.000000	0.00		0.00	0.00	466.48	466.48
	11-0213-01	C.D. 365 0.30 05/17/12	11/03/11	05/17/12	Amort Value	0.3000		1.000000	250,186.99	250,186.99	0.00	250,186.99	0.000000	0.00		0.00	0.00	281.72	281.72
	11-0214-01	C.D. 365 0.30 05/17/12	11/03/11	05/17/12	Amort Value	0.2994		1.000000	250,186.98	250,186.98	0.00	250,186.98	0.000000	0.00		0.00	0.00	281.18	281.18
	11-0215-01	C.D. 365 0.65 05/17/12	11/03/11	05/17/12	Amort Value	0.6500		1.000000	250,252.78	250,252.78	0.00	250,252.78	0.000000	0.00		0.00	0.00	619.03	619.03
	11-0216-01	C.D. 365 0.40 05/17/12	11/03/11	05/17/12	Amort Value	0.4004		1.000000	250,280.59	250,280.59	0.00	250,280.59	0.000000	0.00		0.00	0.00	376.10	376.10
	11-0217-01	C.D. 365 0.35 05/17/12	11/03/11	05/17/12	Amort Value	0.3500		1.000000	250,157.98	250,157.98	0.00	250,157.98	0.000000	0.00		0.00	0.00	333.19	333.19
	11-0218-01	C.D. 365 0.49 05/17/12	11/03/11	05/17/12	Amort Value	0.4900		1.000000	250,278.06	250,278.06	0.00	250,278.06	0.000000	0.00		0.00	0.00	466.70	466.70
	11-0219-01	C.D. 365 0.45 05/17/12	11/03/11	05/17/12	Amort Value	0.4500		1.000000	250,157.99	250,157.99	0.00	250,157.99	0.000000	0.00		0.00	0.00	428.40	428.40
	12-0001-01	C.D. 0.46 05/31/12	01/04/12	05/31/12	Amort Value	0.4600		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	472.78	472.78
	12-0002-01	C.D. 365 0.40 05/31/12	01/04/12	05/31/12	Amort Value	0.4003		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	405.74	405.74
	12-0003-01	C.D. 0.40 05/31/12	01/04/12	05/31/12	Amort Value	0.4000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	411.11	411.11
	12-0004-01	C.D. 0.55 05/31/12	01/04/12	05/31/12	Amort Value	0.5500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	565.28	565.28
	12-0005-01	C.D. 0.28 05/31/12	01/04/12	05/31/12	Amort Value	0.2800		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	287.78	287.78
	12-0007-01	C.D. 0.30 05/31/12	01/04/12	05/31/12	Amort Value	0.3000		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	308.33	308.33
	12-0008-01	C.D. 365 0.55 05/31/12	01/04/12	05/31/12	Amort Value	0.5500		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	557.53	557.53
	12-0006-01	C.D. 0.34 05/31/12	01/04/12	05/31/12	Amort Value	0.3400		0.000000	0.00	0.00	250,000.00	250,000.00	0.000000	0.00		0.00	0.00	349.44	349.44
	11-0224-01	C.D. 0.35 06/14/12	12/12/11	06/14/12	Amort Value	0.3500		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	401.04	401.04
	11-0225-01	C.D. 0.40 06/14/12	12/12/11	06/14/12	Amort Value	0.4000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	458.33	458.33
	11-0226-01	C.D. 365 0.30 06/14/12	12/12/11	06/14/12	Amort Value	0.3000		1.000000	250,000.00	250,000.00	0.00	250,000.00	0.000000	0.00		0.00	0.00	343.75	343.75

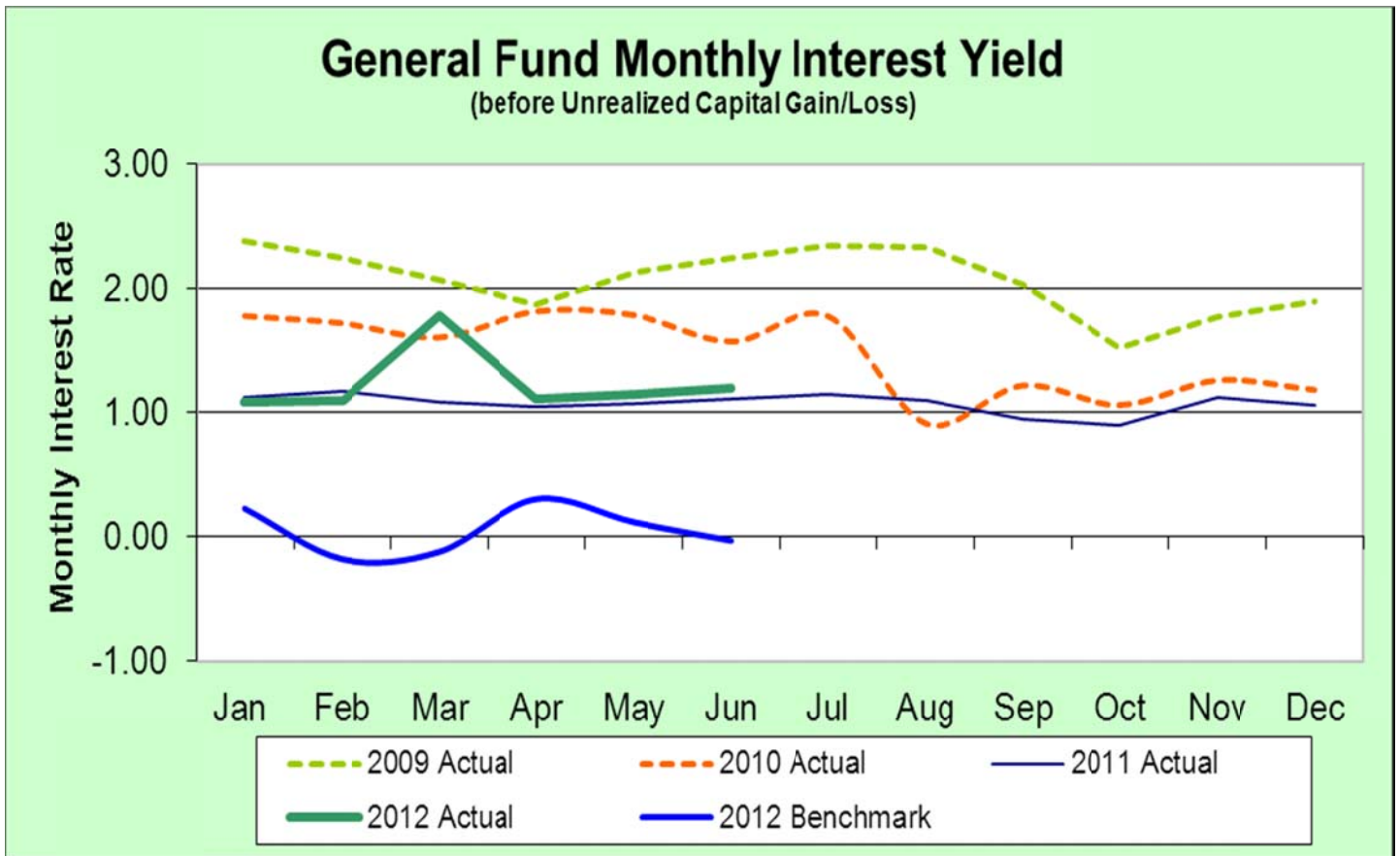
GASB 31 Compliance
Ottawa County Treasurer
Effective Interest - Actual Life
Receipts for Period
01/01/12 - 06/30/12

CUSIP	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Earned	Price Source 01/01/12	Beginning Unit Price	Par Value On 01/01/12	Reported Value 01/01/12	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/12	Price Source 06/30/12	Reported Value 06/30/12	Change in Fair Value	Interest	Net Investment Income
6323A0JRO	11-0228	C.P. - Natixis US Fin 0.00 09/25/12	12/30/11		Open Amort Value	0.8705	Manual	0.993650	2,000,000.00	1,987,300.58	0.00	0.00	0.997975	2,000,000.00	Manual	1,995,950.50	8,649.92	0.00	8,649.92
Commercial Paper Total						0.8705		0.993650	2,000,000.00	1,987,300.58	0.00	0.00	0.997975	2,000,000.00		1,995,950.50	8,649.92	0.00	8,649.92
FFCB																			
31331K3K4	11-0223-01	Agency-FFCB 2.00 03/15/18	12/15/11	03/15/12	Fair Value	1.4405	FTI	1.001150	2,000,000.00	2,002,300.00	0.00	2,000,000.00	0.000000	0.00		0.00	-2,300.00	8,222.22	5,922.22
3133EAMV3	12-0059	FFCB 0.87 06/27/16	06/28/12		Open Fair Value	-11.250		0.000000	0.00	0.00	1,250,000.00	0.00	0.998990	1,250,000.00	FTI	1,248,737.50	-1,262.50	90.63	-1,171.87
31331KXU3	11-0094	Agency-FFCB 1.93 05/13/15	05/13/11		Open Fair Value	0.7600	FTI	1.011040	1,500,000.00	1,516,560.00	0.00	0.00	1.005190	1,500,000.00	FTI	1,507,785.00	-8,775.00	14,475.00	5,700.00
31331JWH1	11-0101	Agency-FFCB 2.90 08/02/18	06/27/11		Open Fair Value	1.3320	FTI	1.009560	2,000,000.00	2,019,120.00	0.00	0.00	1.001720	2,000,000.00	FTI	2,003,440.00	-15,680.00	29,000.00	13,320.00
31331KTC4	11-0104	Agency-FFCB 1.00 08/01/14	08/01/11		Open Fair Value	0.5320	FTI	1.002930	2,000,000.00	2,005,860.00	0.00	0.00	1.000590	2,000,000.00	FTI	2,001,180.00	-4,680.00	10,000.00	5,320.00
3133EATJ0	12-0034	Agency-FFCB 1.99 03/26/18	03/26/12		Open Fair Value	4.9231		0.000000	0.00	0.00	2,500,000.00	0.00	1.007740	2,500,000.00	FTI	2,519,350.00	19,350.00	13,128.47	32,478.47
FFCB Total						1.6070		1.005845	7,500,000.00	7,543,840.00	3,750,000.00	2,000,000.00	1.003296	9,250,000.00		9,280,492.50	-13,347.50	74,916.32	61,568.82
FHLB																			
313378R60	12-0033	Agency-FHLB 0.70 04/09/15	04/09/12		Open Fair Value	2.4780		0.000000	0.00	0.00	2,000,000.00	0.00	1.004050	2,000,000.00	FTI	2,008,100.00	8,100.00	3,188.89	11,288.89
FHLB Total						2.4780		0.000000	0.00	0.00	2,000,000.00	0.00	1.004050	2,000,000.00		2,008,100.00	8,100.00	3,188.89	11,288.89
FHLMC																			
3134G2F80	11-0142-01	Agency-FHLMC 1.00 06/16/15	09/16/11	03/16/12	Fair Value	1.9744	FTI	0.997970	2,500,000.00	2,494,925.00	0.00	2,500,000.00	0.000000	0.00		0.00	5,075.00	5,208.33	10,283.33
3134G26T4	11-0222	Agency-FHLMC 1.50 05/23/17	12/09/11		Open Fair Value	2.6819	FTI	0.997260	2,000,000.00	1,994,520.00	0.00	0.00	1.003130	2,000,000.00	FTI	2,006,260.00	11,740.00	15,000.00	26,740.00
FHLMC Total						2.4391		0.997654	4,500,000.00	4,489,445.00	0.00	2,500,000.00	1.003130	2,000,000.00		2,006,260.00	16,815.00	20,208.33	37,023.33
FNMA																			
3136FR2J1	11-0131-01	Agency-FNMA 1.625 09/20/16	09/20/11	03/20/12	Fair Value	0.8868	FTI	1.001620	2,000,000.00	2,003,240.00	0.00	2,000,000.00	0.000000	0.00		0.00	-3,240.00	7,131.94	3,891.94
3136FR3Z4	11-0143-01	Agency-FNMA 1.35 09/21/16	09/21/11	06/21/12	Fair Value	0.8058	FTI	1.002570	2,000,000.00	2,005,140.00	0.00	2,000,000.00	0.000000	0.00		0.00	-5,140.00	12,750.00	7,610.00
3136F9D04	08-0099	Agency - FNMA 4.00 04/15/13	12/05/08		Open Fair Value	0.3625	FTI	1.047510	2,135,000.00	2,236,433.85	0.00	0.00	1.029350	2,135,000.00	FTI	2,197,662.25	-38,771.60	42,700.00	3,928.40
3136PT508	12-0035	Agency-FNMA 1.125 09/28/16	03/28/12		Open Fair Value	3.4713		0.000000	0.00	0.00	996,500.00	0.00	1.002530	1,000,000.00	FTI	1,002,530.00	6,030.00	2,906.25	8,936.25
3136PT3M9	12-0036	Agency-FNMA 1.15 09/28/16	03/28/12		Open Fair Value	3.8518		0.000000	0.00	0.00	1,074,600.00	0.00	1.001930	1,080,000.00	FTI	1,082,084.40	7,484.40	3,208.50	10,692.90
FNMA Total						1.678		1.017900	6,135,000.00	6,244,813.85	2,071,100.00	4,000,000.00	1.015961	4,215,000.00		4,282,276.65	-33,637.20	68,696.69	35,059.49
Money Market																			
1010-	-0080.0400	AR-0003	PF#40-GF MBIA MI-01-004-0001	12/31/98	Open Fair Value	0.1308	Manual	1.000000	251,368.81	251,368.81	0.00	-163.54	1.000000	251,532.35	Manual	251,532.35	0.00	163.54	163.54
1010-	-0080.0410	AR-0004	PF#41-Lib MBIA MI-01-0046-0002	08/04/00	Open Fair Value	0.1353	Manual	1.000000	192,911.91	192,911.91	0.00	-652,602.65	1.000000	845,514.56	Manual	845,514.56	0.00	167.32	167.32
1010-	-0080.0010	AR-0027	PF#1-GF Chase 280000010300S	03/28/05	Open Fair Value	0.0038	Manual	1.000000	0.06	0.06	0.00	-0.06	1.000000	0.12	Manual	0.12	0.00	5.14	5.14
1010-	-0080.0050	AR-0060	PF #5-GF AIM/UBS 10729	10/06/08	Open Fair Value	0.0198	Manual	1.000000	276,625.53	276,625.53	0.00	-27.30	1.000000	276,652.83	Manual	276,652.83	0.00	27.30	27.30
1010-	-0080.0070	AR-0068	PF#7-GF CCU 9100037697	01/08/10	Open Fair Value	0.2000	Manual	1.000000	251,888.23	251,888.23	0.00	-250.62	1.000000	252,138.85	Manual	252,138.85	0.00	250.62	250.62
1010-	-0080.0080	AR-0069	PF#8-GF URCU 166179-966	01/08/10	Open Fair Value	0.2165	Manual	1.000000	254,155.52	254,155.52	0.00	-273.73	1.000000	254,429.25	Manual	254,429.25	0.00	273.73	273.73
1010-	-0080.0100	AR-0116	PF#10-GF ChoiceOne 51006163	03/16/11	Open Fair Value	0.3008	Manual	1.000000	451,986.64	451,986.64	0.00	-676.54	1.000000	452,663.18	Manual	452,663.18	0.00	676.54	676.54
1010-	-0080.0030	AR-0117	PF#3-GF Founders Bank 301004507	04/29/11	Open Fair Value	0.9149	Manual	1.000000	2,770,561.37	2,770,561.37	0.00	987,943.42	1.000000	1,782,617.95	Manual	1,782,617.95	0.00	12,056.58	12,056.58
1010-	-0080.0040	AR-0122	PF#4-GF NMCC 6034708	03/05/12	Open Fair Value	0.7490	Manual	0.000000	0.00	0.00	4,000,000.00	2,994,938.76	1.000000	1,005,061.24	Manual	1,005,061.24	0.00	5,061.24	5,061.24
Money Market Total						0.6243		1.000000	4,449,498.07	4,449,498.07	4,000,000.00	3,328,887.74	1.000000	5,120,610.33		5,120,610.33	0.00	18,682.01	18,682.01
Municipal Bond																			
594610606	11-0095	Muni MI State-TXB-SCH LN 3.00 04/15/16	05/24/11		Open Fair Value	7.3229	FTI	1.040620	1,000,000.00	1,040,620.00	0.00	0.00	1.062840	1,000,000.00	FTI	1,062,840.00	22,220.00	15,000.00	37,220.00
914455KX7	11-0093	Muni UoM-BAB 1.754 04/01/15	05/10/11		Open Fair Value	3.4536	FTI	1.017540	565,000.00	574,910.10	0.00	0.00	1.026060	565,000.00	FTI	579,723.90	4,813.80	4,955.06	9,768.86
5946106T9	11-0100	Muni MI State-TXB-SCH LN 2.65 04/15/15	06/14/11		Open Fair Value	4.8648	FTI	1.030470	1,250,000.00	1,288,087.50	0.00	0.00	1.042280	1,250,000.00	FTI	1,302,850.00	14,762.50	16,562.50	31,325.00
5946107J0	11-0211	Muni MI State-REF-B-TXB 2.65 12/01/17	10/19/11		Open Fair Value	7.6646	FTI	1.016550	2,000,000.00	2,033,100.00	0.00	0.00	1.041540	2,000,000.00	FTI	2,083,080.00	49,980.00	26,500.00	76,480.00
386186FFK1	11-0220	Muni-GRAPAC 5.125 12/01/14	12/06/11		Open Fair Value	6.4878	FTI	1.096680	200,000.00	219,336.00	0.00	0.00	1.107390	200,000.00	FTI	221,478.00	2,142.00	5,125.00	7,267.00
Municipal Bond Total						6.3681		1.028126	5,015,000.00	5,156,053.60	0.00	0.00	1.046854	5,015,000.00		5,249,971.90	93,918.30	68,142.56	162,060.86
Mutual Fund - Money Market																			
1010-	-0090.0010	AR-0041	GF Ambassador 112580018	06/14/04	Open Fair Value	0.0279	Manual	1.000000	2,362,094.25	2,362,094.25	0.00	2,362,094.25	0.000000	0.00	Manual	0.00	0.00	326.14	326.14
Mutual Fund - Money Market Total						0.0279		1.000000	2,362,094.25	2,362,094.25	0.00	2,362,094.25	0.000000	0.00		0.00	0.00	326.14	326.14
Savings																			
1010-	-0020.0010	AR-0002	SET Sav-Chase 3003350075	01/31/98	Open Fair Value	0.2205	Manual	1.000000	172,287.82	172,287.82	0.00	160,098.24	1.000000	12,189.58	Manual	12,189.58	0.00	168.84	168.84
1010-	-0020.0000	AR-0045	GF Svgs 2 HB 1153001324	11/19/04	Open Fair Value	0.3000	Manual	1.000000	5,482,738.58	5,482,738.58	0.00	3,494,849.70	1.000000	1,987,888.88	Manual	1,987,888.88	0.00	5,150.30	5,150.30

GASB 31 Compliance
Ottawa County Treasurer
Effective Interest - Actual Life
Receipts for Period
01/01/12 - 06/30/12

CUSIP	Invest Number	Security Description	Purchase Date	Sale Date	Valuation Method	Yield Earned	Price Source 01/01/12	Beginning Unit Price	Par Value On 01/01/12	Reported Value 01/01/12	Purchase Cost	Sales Proceeds	Ending Unit Price	Par Value On 06/30/12	Price Source 06/30/12	Reported Value 06/30/12	Change in Fair Value	Interest	Net Investment Income
1010-	-	-0020.0040	AR-0067		GF Svgs CCU 91100037689	0.0000	Manual	1.000000	25.00	25.00	0.00	0.00	1.000000	25.00	Manual	25.00	0.00	0.00	0.00
Savings Total						0.2966		1.000000	5,655,051.40	5,655,051.40	0.00	3,654,947.94	1.000000	2,000,103.46		2,000,103.46	0.00	5,319.14	5,319.14
Treasury Note																			
912828K55	09-0003-01	Treasury Note 1.125 01/15/12	01/29/09	01/15/12	Fair Value	0.2034	FTI	1.000350	2,000,000.00	2,000,700.00	0.00	2,000,000.00	0.000000	0.00		0.00	-700.00	855.98	155.98
912828A25	07-0039-01	Treasury Note 4.00 11/15/12	08/27/07	03/09/12	Fair Value	-0.1654	FTI	1.033320	2,000,000.00	2,066,640.00	0.00	2,051,080.00	0.000000	0.00		0.00	-15,560.00	14,945.06	-614.94
912828K25	09-0049-01	Treasury Note 1.375 04/15/12	07/16/09	03/12/12	Fair Value	0.0655	FTI	1.003790	2,000,000.00	2,007,580.00	0.00	2,002,500.00	0.000000	0.00		0.00	-5,080.00	5,334.70	254.70
912828H25	08-0068	Treasury Note 2.50 03/31/13	09/22/08	Open	Fair Value	0.1897	FTI	1.028520	3,000,000.00	3,085,560.00	0.00	0.00	1.017030	3,000,000.00	FTI	3,051,090.00	-34,470.00	37,295.08	2,825.08
912828K29	10-0162	Treasury Note 1.875 04/30/14	09/21/10	Open	Fair Value	0.2395	FTI	1.036250	2,000,000.00	2,072,500.00	0.00	0.00	1.028130	2,000,000.00	FTI	2,056,260.00	-16,240.00	18,680.57	2,440.57
912828S24	12-0032	Treasury Note 1.375 02/28/19	03/12/12	Open	Fair Value	8.5023		0.000000	0.00	0.00	1,998,750.00	0.00	1.021090	2,000,000.00	FTI	2,042,180.00	43,430.00	8,250.00	51,680.00
912828R25	12-0031	Treasury Note 1.375 09/30/18	03/09/12	Open	Fair Value	5.8176		0.000000	0.00	0.00	2,019,376.00	0.00	1.023750	2,000,000.00	FTI	2,047,500.00	28,124.00	8,565.58	36,689.58
912828P21	12-0029	Treasury Note 1.875 10/31/17	02/13/12	Open	Fair Value	3.5101		0.000000	0.00	0.00	2,096,250.00	0.00	1.055000	2,000,000.00	FTI	2,110,000.00	13,750.00	14,250.62	28,000.62
912828A24	07-0081	Treasury Note 3.875 02/15/13 3.875 02/15/13	11/27/07	Open	Fair Value	0.1922	FTI	1.041170	1,000,000.00	1,041,170.00	0.00	0.00	1.022810	1,000,000.00	FTI	1,022,810.00	-18,360.00	19,322.93	962.93
912828K29	11-0041	Treasury Note 1.875 04/30/14	02/11/11	Open	Fair Value	0.2422	FTI	1.036250	2,000,000.00	2,072,500.00	0.00	0.00	1.028130	2,000,000.00	FTI	2,056,260.00	-16,240.00	18,680.57	2,440.57
Treasury Note Total						1.8117		1.024761	14,000,000.00	14,346,650.00	6,114,376.00	6,053,580.00	1.027579	14,000,000.00		14,386,100.00	-21,346.00	146,181.09	124,835.09
Investment Total						1.3451		1.007471	82,735,595.92	83,353,698.95	32,247,803.35	52,127,013.11	1.011610	62,804,490.16		63,533,641.71	59,152.52	453,087.87	512,240.39

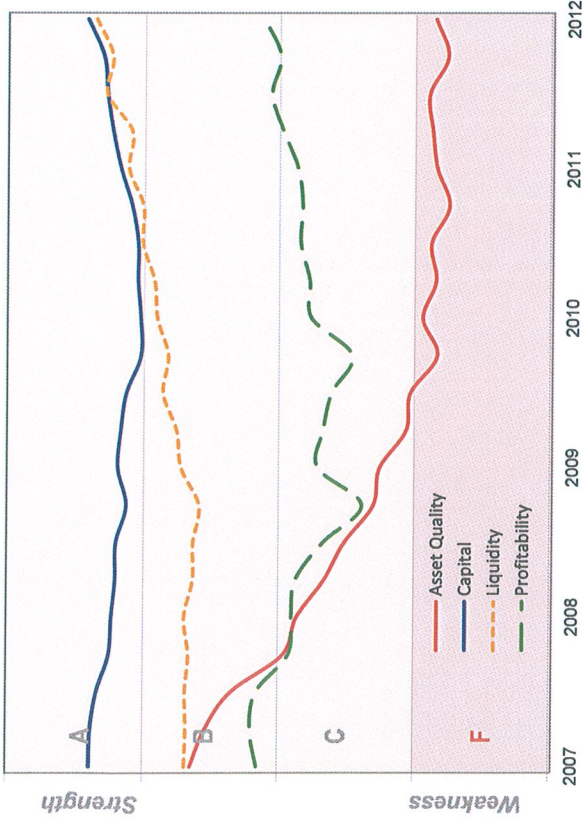
2nd Quarter General Fund Yield Graph



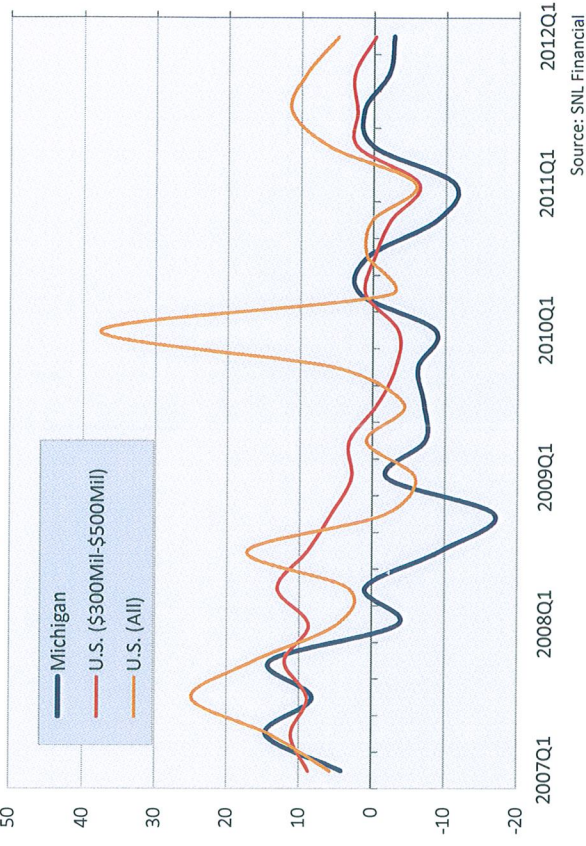
Ambassador Banking Graphs and Charts



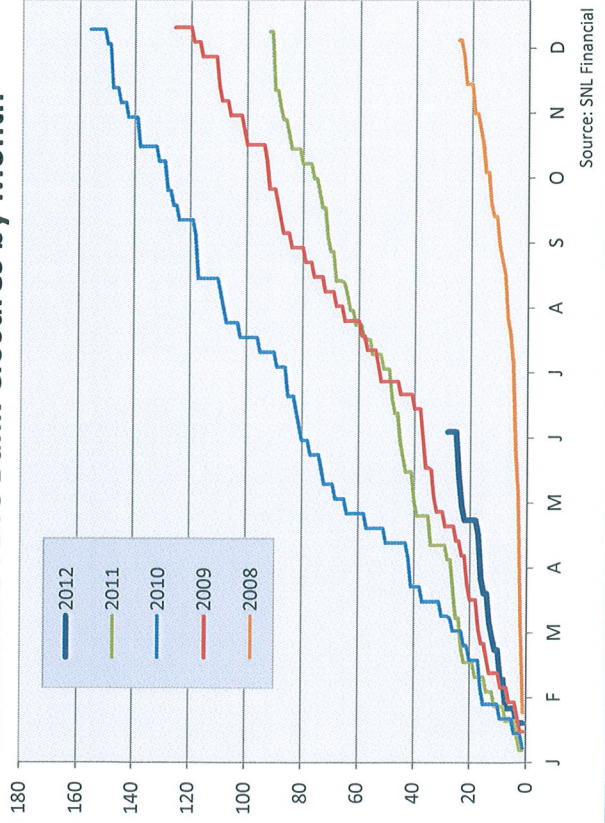
Michigan Banking Financial Measures



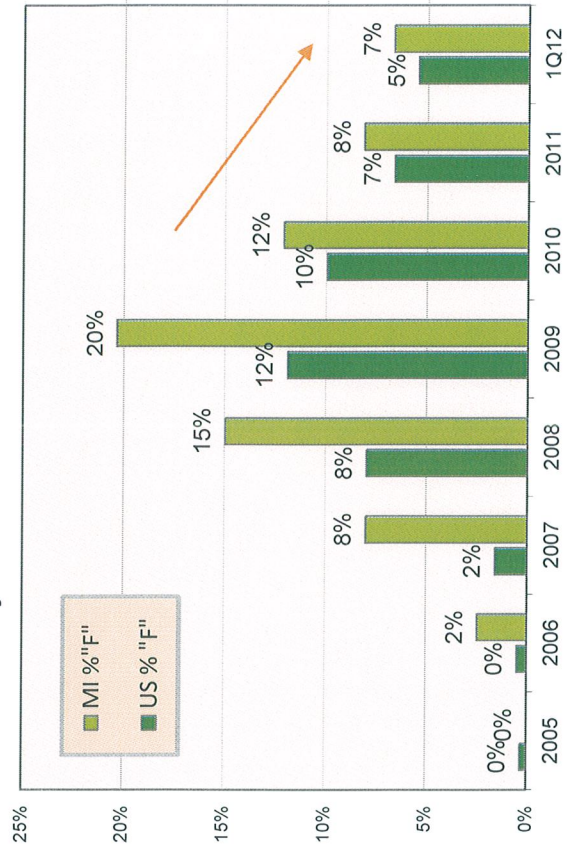
Loan Growth Rate % (1-year) Commercial Banks



Cumulative FDIC Bank Closures by Month



Bank Analysis - % of "F" Banks



Statement of Account

June 1, 2012 Through June 30, 2012

Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account Number : 62380025

Bradley J Slagh, Trustee
The County of Ottawa Section 115 Trust
PO Box 310 12220 Filmore St, Room 155
West Olive, MI 49460-0310

Please contact your Trust Relationship Officer Kevin E Jawahir
or your Wealth Management Advisor - James R Curry
with any questions concerning your account.

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Portfolio Summary

Portfolio Composition	Market Value	Percentage	Sources & Uses of Funds	Amount	
Equities	\$ 2,338,795.67	63.73%	Total Portfolio Value	06/01/2012 \$ 3,599,054.21	
Fixed Income	1,092,647.24	29.78%	Cash & Asset Receipts	0.00	
Cash Equivalents	238,170.16	6.49%	Cash & Asset Distributions	-2,899.37	
Uninvested Cash	0.00	0.00%	Investment Earnings	9,899.13	
Total Portfolio Value	\$ 3,669,613.07	100.00%	Investment Change	63,559.10	
Estimated Annual Income	\$ 83,571.68		Total Portfolio Value	06/30/2012 \$ 3,669,613.07	
Investment Earnings	This Period	Year To Date	Gain / Losses On Transactions	This Period	Year To Date
Interest - Tax Free	\$ 0.00	\$ 0.00	Realized Gains	\$ 135.00 *	\$ 3,778.18 *
Interest - Taxable	2,467.25	19,565.85	Realized Losses	0.00 *	-1,657.34 *
Dividends - Taxable	7,431.88	13,370.35	Total Portfolio Value		\$ 3,669,613.07
Other Income	0.00	0.00	Less : Tax Cost Basis		3,307,956.24
Net Accrued Interest Bot/Slid	0.00	-862.67			
Total Investment Earnings	\$ 9,899.13	\$ 32,073.53	Unrealized Gains & Losses		\$ 361,656.83

* Gain or Loss amount as shown may not reflect the amount to be used for income tax purposes .

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Target - Equity	65.00%	Actual - Equity	63.73%
Target - Fixed	30.00%	Actual - Fixed	29.78%
Target - Cash & Eq	5.00%	Actual - Cash & Eq	6.49%
Target - Other	0.00%	Actual - Other	0.00%

Investment Review

As Of 06/30/2012

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
<u>Exchange Traded Fds-Equity</u>								
4,673	Vanguard Growth MFC	186,019.90	68.010	317,810.73	131,790.83	8.66	3,757.09	1.18
5,118	Vanguard Index Trust Value MFC	199,381.18	55.940	286,300.92	86,919.74	7.80	7,656.53	2.67
1,190	Vanguard MSCI Emerging Markets ETF	47,208.22	39.930	47,516.70	308.48	1.29	1,078.14	2.27
1,125	Wisdomtree Emerging Markets Small Cap	56,531.39	43.330	48,746.25	(7,785.14)	1.33	1,628.00	3.34
1,341	Wisdomtree ETF Emerging Markets Equity Inc	70,964.65	51.810	69,477.21	(1,487.44)	1.89	2,790.85	4.02
	* * Sub Total * *	560,105.34		769,851.81	209,746.47	20.97	16,910.61	2.20
<u>Mutual Fund-Equity</u>								
2,104.093	Buffalo Small Cap Fund	46,656.73	28.430	59,819.36	13,162.63	1.63	0.00	0.00
407.202	Columbia Acorn Fund CI Z	12,575.31	29.740	12,110.19	(465.12)	0.33	0.00	0.00
21,670.224	Columbia Dividend Opportunity Fund CI Z	167,294.13	8.430	182,679.99	15,385.86	4.98	6,449.93	3.53
5,818.411	Credit Suisse Commodity Return Strategy Fd	49,062.60	7.810	45,441.79	(3,620.81)	1.24	0.00	0.00
3,642.352	Delaware Emerging Market	48,500.74	12.340	44,946.62	(3,554.12)	1.22	608.27	1.35

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2012

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description	Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
1,538.374	DWS Dreman Small Cap Value - S	47,159.74	34.880	53,658.49	6,498.75	1.46	797.49	1.49
472.813	Goldman Sachs Growth Opportunity Fund Cl I	10,000.00	24.700	11,678.48	1,678.48	0.32	0.00	0.00
6,288.866	Goldman Sachs Mid Cap Value Fund	198,493.93	36.160	227,405.39	28,911.46	6.20	2,010.55	0.88
3,331.61	Matthews Pacific Tiger Fund Cl I	68,485.18	21.700	72,295.94	3,810.76	1.97	507.80	0.70
1,479.39	Permanent Portfolio Fund	62,530.25	47.090	69,664.48	7,134.23	1.90	621.34	0.89
6,916.897	Pimco Commodity Real Return Strategy Fund	61,536.37	6.420	44,406.48	(17,129.89)	1.21	9,439.70	21.26
7,185.204	Sterling Capital Equity Income Fund Cl I	100,000.00	15.400	110,652.14	10,652.14	3.02	1,719.85	1.55
5,308.371	T Rowe Price Growth Stock Fund	156,000.00	36.060	191,419.86	35,419.86	5.22	37.16	0.02
4,381.694	Touchstone Merger Arbitrage Fund Cl I	45,000.00	10.590	46,402.14	1,402.14	1.26	0.00	0.00
6,874.809	Touchstone Sands Cap Growth Fund	100,000.00	16.590	114,053.08	14,053.08	3.11	0.00	0.00
10,532.625	Westcore Select Mid Cap Growth	182,533.60	17.280	182,003.76	(529.84)	4.96	0.00	0.00
	* * Sub Total * *	1,355,828.58		1,468,638.19	112,809.61	40.03	22,192.09	1.51
	<u>Mutual Fund-Equity-Intl</u>							
1,394.452	Calamos International Growth Fund Cl I	24,416.85	16.340	22,785.35	(1,631.50)	0.62	0.00	0.00
	* * Sub Total * *	24,416.85		22,785.35	(1,631.50)	0.62	0.00	0.00

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2012

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description		Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
	<u>Global Real Estate</u>								
4,592.436	ING Global Real Estate		65,028.30	16.880	77,520.32	12,492.02	2.11	1,844.78	2.38
	* * Sub Total * *		65,028.30		77,520.32	12,492.02	2.11	1,844.78	2.38
	<u>Corporate Bonds</u>								
50,000	Stanley Works	4.900% 11/01/2012	53,081.00	101.165	50,582.30	(2,498.70)	1.38	2,450.00	4.84
15,000	IBM Corporation	4.750% 11/29/2012	16,189.20	101.848	15,277.26	(911.94)	0.42	712.50	4.66
10,000	Verizon VA Inc	4.625% 03/15/2013	9,400.46	102.768	10,276.80	876.34	0.28	462.50	4.50
12,000	Morgan Stanley Sub Notes	4.750% 04/01/2014	12,282.96	100.880	12,105.62	(177.34)	0.33	570.00	4.71
10,000	Merrill Lynch & Company Medium Term Notes Tranche # TR00453	5.000% 01/15/2015	9,195.79	103.465	10,346.53	1,150.74	0.28	500.00	4.83
10,000	Metlife Inc	5.000% 06/15/2015	9,290.82	109.940	10,994.02	1,703.20	0.30	500.00	4.55
25,000	Indiana Michigan Power	5.650% 12/01/2015	28,384.50	111.418	27,854.53	(529.97)	0.76	1,412.50	5.07
25,000	Analog Devices Inc	3.000% 04/15/2016	26,285.00	106.471	26,617.75	332.75	0.73	750.00	2.82
10,000	Ohio Power Co	6.000% 06/01/2016	11,672.40	115.766	11,576.55	(95.85)	0.32	600.00	5.18
20,000	CVS Caremark Corporation	6.125% 08/15/2016	20,332.89	116.971	23,394.28	3,061.39	0.64	1,225.00	5.24
25,000	Burlington Northern Santa Fe	5.650% 05/01/2017	29,298.25	117.244	29,311.00	12.75	0.80	1,412.50	4.82

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2012

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description			Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
25,000	Starbucks Corp	6.250%	08/15/2017	29,576.75	120.328	30,081.90	505.15	0.82	1,562.50	5.19
30,000	Astra Zeneca PLC	5.900%	09/15/2017	36,169.50	120.137	36,041.22	(128.28)	0.98	1,770.00	4.91
25,000	Abbott Laboratories	5.600%	11/30/2017	30,141.50	120.905	30,226.25	84.75	0.82	1,400.00	4.63
10,000	Hewlett Packard Company	5.500%	03/01/2018	9,817.62	113.128	11,312.81	1,495.19	0.31	550.00	4.86
10,000	Glaxosmithkline	5.650%	05/15/2018	10,826.40	120.883	12,088.30	1,261.90	0.33	565.00	4.67
25,000	Union Pacific Corp	5.700%	08/15/2018	30,008.25	119.776	29,943.95	(64.30)	0.82	1,425.00	4.76
30,000	Broadcom Corp	2.700%	11/01/2018	30,853.20	103.108	30,932.31	79.11	0.84	810.00	2.62
12,000	Bottling Group LLC	5.125%	01/15/2019	12,134.90	117.762	14,131.38	1,996.48	0.39	615.00	4.35
18,000	Walgreen Co	5.250%	01/15/2019	18,935.17	113.756	20,476.10	1,540.93	0.56	945.00	4.62
20,000	Novartis Secs Invt	5.125%	02/10/2019	21,149.60	119.222	23,844.46	2,694.86	0.65	1,025.00	4.30
10,000	Eli Lilly & Company	5.500%	03/15/2027	9,908.58	124.917	12,491.70	2,583.12	0.34	550.00	4.40
21,000	Conoco Inc	6.950%	04/15/2029	24,215.99	137.185	28,808.75	4,592.76	0.79	1,459.50	5.07
10,000	Goldman Sachs	6.125%	02/15/2033	9,680.67	102.692	10,269.16	588.49	0.28	612.50	5.96
* * Sub Total * *				498,831.40		518,984.93	20,153.53	14.17	23,884.50	4.60

Exchange Traded Fds-Fixed Inc

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2012

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description		Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield	
605	Ishares Barclays Tips Bond Fund		65,301.90	119.700	72,418.50	7,116.60	1.97	2,222.86	3.07	
* * Sub Total * *			65,301.90		72,418.50	7,116.60	1.97	2,222.86	3.07	
<u>Mutual Fund-Fixed Income</u>										
8,504.112	Templeton Global Bond Fund Advisor Cl		112,603.60	12.810	108,937.67	(3,665.93)	2.97	5,381.40	4.94	
2,321.263	Vanguard Short-Term Corporate Fund		25,000.00	10.750	24,953.58	(46.42)	0.68	642.96	2.58	
* * Sub Total * *			137,603.60		133,891.25	(3,712.35)	3.65	6,024.36	4.50	
<u>U S Government Notes & Bonds</u>										
15,000	US Treasury Note	2.250%	05/31/2014	15,028.05	103.641	15,546.09	518.04	0.42	337.50	2.17
* * Sub Total * *			15,028.05		15,546.09	518.04	0.42	337.50	2.17	
<u>U S Government Agency Bonds</u>										
25,000	Federal Home Loan Banks	3.375%	02/27/2013	25,994.21	102.030	25,507.53	(486.68)	0.70	843.75	3.31
25,000	Federal Home Loan Mtge Corp	4.500%	01/15/2014	26,865.09	106.343	26,585.78	(279.31)	0.72	1,125.00	4.23
25,000	Federal Farm Credit Bank	2.625%	04/17/2014	25,155.55	104.052	26,013.08	857.53	0.71	656.25	2.52
15,000	Federal Home Loan Mtge Corp	5.000%	07/15/2014	16,403.98	109.326	16,398.83	(5.15)	0.45	750.00	4.57
15,000	Federal Home Loan Bank	5.500%	08/13/2014	16,660.29	110.860	16,629.02	(31.27)	0.45	825.00	4.96
25,000	Federal Home Loan Mtge Corp	4.375%	07/17/2015	26,965.15	111.527	27,881.63	916.48	0.76	1,093.75	3.92

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Investment Review

As Of 06/30/2012

Administrator Kevin E Jawahir

Investment Authority Full
Investment Objective Growth with Income (60/30/10)

Shares / PV	Asset Description			Tax Cost	Price	Market	Unrealized Gain/Loss	% Port	Estimated Ann Inc	Yield
25,000	FNMA	5.250%	09/15/2016	27,681.79	118.251	29,562.68	1,880.89	0.81	1,312.50	4.44
50,000	Federal Home Loan Bank	2.250%	09/08/2017	52,102.00	105.744	52,872.15	770.15	1.44	1,125.00	2.13
50,000	Federal Farm Credit Bank	1.900%	12/21/2017	49,965.00	100.612	50,306.00	341.00	1.37	950.00	1.89
30,000	Federal Home Loan Bank Step	1.500%	10/30/2020	29,934.00	100.069	30,020.82	86.82	0.82	450.00	1.50
50,000	Federal Home Loan Bank	2.000%	04/27/2022	49,915.00	100.058	50,028.95	113.95	1.36	1,000.00	2.00
* * Sub Total * *				347,642.06		351,806.47	4,164.41	9.59	10,131.25	2.88
<u>Money Market Funds-Taxable</u>										
238,170.16	Northern Institutional Treasury Portfolio			238,170.16	100.000	238,170.16	0.00	6.49	23.73	0.01
* * Sub Total * *				238,170.16		238,170.16	0.00	6.49	23.73	0.01
Cash Summary										
	Principal			-6,855.87		-6,855.87				
	Income			6,855.87		6,855.87				
	Invested Income			0.00		0.00				
* * Grand Total * *				3,307,956.24		3,669,613.07	361,656.83		83,571.68	2.28
LT Gain/Loss Fiscal YTD 1,850.84				ST Gain/Loss Fiscal YTD 252.07						

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Summary

	Current June 1, 2012 To June 30, 2012	Year To Date January 1, 2012 To June 30, 2012
Beginning Market Value :	\$ 3,599,054.21	\$ 3,526,643.14
Receipts :		
Cash Deposits :	0.00	0.00
Asset Deposits :	0.00	0.00
Total Receipts :	0.00	0.00
Payments :		
Disbursements :	0.00	-7,325.79
Withdrawals and Distributions :	0.00	0.00
Administrative Expenses :	-2,899.37	-17,748.31
Total Payments :	-2,899.37	-25,074.10
Investment Income :		
Tax Free Income :	0.00	0.00
Taxable Interest :	2,467.25	18,703.18
Dividends :	7,431.88	13,370.35
Return of Capital (Income Assets Only) :	0.00	0.00
Other Income :	0.00	0.00
Total Investment Income :	9,899.13	32,073.53
Investment Change :	63,559.10	135,970.50
Total Investment Change :	63,559.10	135,970.50
Ending Market Value :	\$ 3,669,613.07	\$ 3,669,613.07

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
		Starting Balance :	\$0.00
06/01/2012	Interest	Ohio Power Co 6.000% 06/01/16	300.00
06/01/2012	Interest	Indiana Michigan Power 5.6500% 12/01/15	706.25
06/01/2012	Daily Factor - Dividend	Vanguard Short-Term Corporate Fund Dividend From 05/01/2012 To 05/31/2012	37.74
06/01/2012	Daily Factor - Interest	Northern Institutional Treasury Portfolio Interest From 05/01/2012 To 05/31/2012	1.79
06/08/2012	Dividend Reinvestment	Columbia Acorn Fund CI Z 402.267 Shares @ \$0.35688	143.56
06/08/2012	Dividend Reinvestment - Transfer To	Principal Transfer to Principal	-143.56
06/08/2012	Dividend Reinvestment - Transfer From	Income Transfer from Income	143.56
06/08/2012	Dividend Reinvestment - Buy	Columbia Acorn Fund CI Z 4.935 Shares 4.935 Shares @ 29.09 Reinvestment Of Income	-143.56
06/08/2012	Dividend	Ishares Barclays Tips Bond Fund 605 Shares @ \$0.80434	486.63
06/15/2012	Interest	Metlife Inc 5.0000% 06/15/15	250.00
06/19/2012	Dividend	Templeton Global Bond Fund Advisor CI 8504.112 Shares @ \$0.0525	446.47
06/21/2012	Interest	Federal Farm Credit Bank 1.9000% 12/21/17	475.00

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Account Transactions

Date	Type	Description	Amount
06/22/2012	Market Fee	Market Value: 3,599,054.21	-2,899.37
06/25/2012	Dividend	Pimco Commodity Real Return Strategy Fund 6916.897 Shares @ \$0.04142406	286.53
06/27/2012	Dividend	Columbia Dividend Opportunity Fund Cl Z 21670.224 Shares @ \$0.07658	1,659.51
06/29/2012	Dividend	Vanguard Growth MFC 4673 Shares @ \$0.209	976.66
06/29/2012	Dividend	Vanguard Index Trust Value MFC 5118 Shares @ \$0.388	1,985.78
06/29/2012	Interest	Federal Home Loan Bank Step 1.0000% 12/29/17	250.00
06/28/2012	Dividend	Sterling Capital Equity Income Fund Cl I 7185.204 Shares @ \$0.05893962	423.49
06/29/2012	Call Bond	Federal Home Loan Bank Step 1.0000% 12/29/17 50000 PV @ 100.00 Cost Basis Removed \$49,865.00	50,000.00
06/29/2012	Dividend	Wisdomtree Emerging Markets Small Cap 1125 Shares @ \$0.47572	535.19
06/29/2012	Dividend	Wisdomtree ETF Emerging Markets Equity Inc 1341 Shares @ \$0.69689	934.53
		Net Cash Management	-56,856.20
		Ending Balance :	\$ 0.00

June 01, 2012 To June 30, 2012

Account Name : Co of Ottawa Retiree Hlth Ins Sec 115 Tr

Account No : 62380025

Ottawa County O.P.E.B. 2012

**Greenleaf Trust Investments
2012 Year to Date Cash Flow
from the Greenleaf Monthly Rpt**

As of: 6/30/2012

Report Month	Total Reciepts	Disbursements	Withdrawals & Distributions	Admin Expenses	Total Disbursements	Total Investment Income	Cash flow for Month	Cash Flow YTD
Jan	\$0.00	(\$3,526.64)	\$0.00	(\$2,851.10)	(\$6,377.74)	\$3,371.90	(\$3,005.84)	(\$3,005.84)
Feb	\$0.00	\$0.00	\$0.00	(\$2,937.94)	(\$2,937.94)	\$3,973.23	\$1,035.29	(\$1,970.55)
Mar	\$0.00	\$0.00	\$0.00	(\$3,006.27)	(\$3,006.27)	\$7,259.57	\$4,253.30	\$2,282.75
Apr	\$0.00	(\$3,799.15)	\$0.00	(\$3,032.77)	(\$6,831.92)	\$2,347.00	(\$4,484.92)	(\$2,202.17)
May	\$0.00	\$0.00	\$0.00	(\$3,020.86)	(\$3,020.86)	\$5,222.70	\$2,201.84	(\$0.33)
Jun	\$0.00	\$0.00	\$0.00	(\$2,899.37)	(\$2,899.37)	\$9,899.13	\$6,999.76	\$6,999.43
Jul					\$0.00		\$0.00	\$6,999.43
Aug					\$0.00		\$0.00	\$6,999.43
Sep					\$0.00		\$0.00	\$6,999.43
Oct					\$0.00		\$0.00	\$6,999.43
Nov					\$0.00		\$0.00	\$6,999.43
Dec					\$0.00		\$0.00	\$6,999.43
2012 YTD	\$0.00	(\$7,325.79)	\$0.00	(\$17,748.31)	(\$25,074.10)	\$32,073.53	\$6,999.43	

Ottawa County, Michigan - OPEB Section 115 Trust

Greenleaf Trust
Portfolio Asset Allocation
From Monthly Statement

June 30, 2012

Asset	<u>Market Values at 1/1/2012</u>		<u>Market Values at 6/30/2012</u>		Transactions Impacting Market Value	Month to Date Impact	Year to Date Impact
	Dollar Amount	Percentage	Dollar Amount	Percentage			
		0.00%		0.00%			
		0.00%		0.00%			
Exchange Traded Fds- Equity	\$717,978.77	20.36%	\$769,851.81	20.98%	Receipts	\$0.00	\$0.00
		0.00%		0.00%	Payments		
Mutual Fund - Equity	\$1,441,093.16	40.86%	\$1,468,638.19	40.02%	Disbursements	\$0.00	(\$7,325.79)
		0.00%		0.00%	Withdrawals & Distributions	\$0.00	\$0.00
Mutual Fund Equity - International	0	0.00%	\$22,785.35	0.62%	Administrative Expenses	(\$2,899.37)	(\$17,748.31)
		0.00%		0.00%	Investment Income	\$9,899.13	\$32,073.53
Global Real Estate	\$68,886.54	1.95%	\$77,520.32	2.11%	Investment Change (+/-)	\$63,559.10	\$135,970.50
		0.00%		0.00%	MTD fee or income increase/decrease	\$70,558.86	
Corporate Bonds	\$448,544.82	12.72%	\$518,984.93	14.14%	YTD Fee or Income Increase / Decrease		\$142,969.93
		0.00%		0.00%			
Certificate of Deposit - Local		0.00%		0.00%			
		0.00%		0.00%			
Exchange Traded Fds - Fixed Inc	\$70,597.45	2.00%	\$72,418.50	1.97%			
		0.00%		0.00%			
Mutual Fund - Fixed Income	\$105,195.87	2.98%	\$133,891.25	3.65%			
		0.00%		0.00%			
US Government Notes & Bonds	\$15,692.58	0.44%	\$15,546.09	0.42%			
		0.00%		0.00%			
US Government Agency Bonds	\$423,024.43	12.00%	\$351,806.47	9.59%			
		0.00%		0.00%			
Money Market Funds - Taxable	\$235,629.52	6.68%	238170.16	6.49%			
		0.00%		0.00%			
		0.00%		0.00%			
		0.00%		0.00%			
		0.00%		0.00%			
TOTAL PORTFOLIO	\$3,526,643.14	100.00%	\$3,669,613.07	100.00%	Verify YTD Change		\$142,969.93
					YTD gross value change %		4.05%

PORTFOLIO ASSET ALLOCATION PARAMETERS

	Current	Target
Equities	61.62%	65%
Total Fixed Income	31.89%	30%
Cash & Equivalents	6.49%	5%
	100%	100%