

**County of Marquette, Michigan
General-Purpose
Financial Statements
For the Year Ended December 31, 2002**

TABLE OF CONTENTS

	<u>Page</u>
INTRODUCTORY SECTION	
Table of Contents.....	i
County Officials	1
Finance Manager's Letter of Transmittal	3
FINANCIAL SECTION	
Independent Auditor's Report.....	6
Combined Financial Statements:	
Combined Balance Sheet-All Fund Types and Account Groups, and Discretely Presented Component Units.....	9
Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Discretely Presented Component Units.....	10
Combined Statement of Revenues, Expenses, and Changes in Retained Earnings - All Proprietary Fund Types and Discretely Presented Component Units.....	11
Combined Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - General, Special Revenue and Debt Service Funds.....	12
Combined Statement of Cash Flows - All Proprietary Fund Types	14
Combining Balance Sheet - Component Unit - All Fund Types	16
Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Component Unit - Governmental Fund Types	17
Notes to Financial Statements	18

SUPPLEMENTAL SECTION

Individual Fund Statements:

General Fund:

Balance Sheet	50
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual	51
Statement of Revenue and Operating Transfers in - Budget and Actual	52
Statement of Expenditures - Budget and Actual	56
Statement of Operating Transfers Out - Budget and Actual	63

Special Revenues:

Combining Balance Sheet	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	70

Friend of the Court Fund:

Balance Sheet	76
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	77

Health Department Fund:

Balance Sheet	78
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	79

Prosecuting Attorney Forfeiture Fund:

Balance Sheet	80
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	81

Domestic Violence Grant Fund:

Balance Sheet	82
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	83

Maintenance of Effort (M.O.E.) Fund:

Balance Sheet	84
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	85

Public Improvements Fund:	
Balance Sheet.....	86
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	87
Detail Statement of Expenditures and Transfers Out - Budget and Actual	88
Land Acquisition Fund:	
Balance Sheet.....	90
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	91
Victim Restitution Fund:	
Balance Sheet.....	92
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	93
County Remonumentation Fund:	
Balance Sheet.....	94
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	95
Sawyer Protection/Maintenance Fund:	
Balance Sheet.....	96
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	97
Sawyer Development Fund:	
Balance Sheet.....	98
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	99
Sawyer Intermediary Relending Special Revenue Fund:	
Balance Sheet.....	100
Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual.....	101
Rescue Safety Fund:	
Balance Sheet.....	102
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	103

Law Library Fund:	
Balance Sheet.....	104
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	105
P.A. 511 Grant:	
Balance Sheet.....	106
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	107
Child Care S.O.D.A. Grant Fund:	
Balance Sheet.....	108
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	109
Building Authority Special Revenue Fund:	
Balance Sheet.....	110
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	111
Sheriff M.C.T.V. Grant Fund:	
Balance Sheet.....	112
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	113
Small Cities Grant Revolving Loan Fund:	
Balance Sheet.....	114
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	115
Family Independence Agency Child Care Fund:	
Balance Sheet.....	116
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	117
Family Independence Agency Fund:	
Balance Sheet.....	118
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	119

Probate Court Child Care Fund:	
Balance Sheet.....	120
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	121
Central Dispatch Fund:	
Balance Sheet.....	122
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	123
Soldiers and Sailors Relief Fund:	
Balance Sheet.....	124
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	125
Veteran's Trust Fund:	
Balance Sheet.....	126
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	127
Commission on Aging Fund:	
Balance Sheet.....	128
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	129
Budget Stabilization Fund:	
Balance Sheet.....	130
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	131
Community Development Fund:	
Balance Sheet.....	132
Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	133
Building Authority Debt Service Fund:	
Balance Sheet.....	134
Statement of Revenues, Expenditures and Changes in Fund Balance	135

Capital Projects Funds:	
Combining Balance Sheet.....	136
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	137
Enterprise Funds:	
Combining Balance Sheet.....	140
Combining Statement of Revenues, Expenses and Changes in Retained Earnings.....	141
Combining Statement of Cash Flows.....	142
Medical Care Facility Fund:	
Balance Sheet.....	144
Statement of Revenues, Expenses and Changes in Retained Earnings.....	145
County Airport Fund:	
Balance Sheet.....	146
Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual.....	147
Forest Recreation Fund:	
Balance Sheet.....	148
Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual.....	149
Internal Service Funds:	
Combining Balance Sheet.....	150
Combining Statement of Revenues, Expenses and Changes in Retained Earnings.....	151
Combining Statement of Cash Flows.....	152
Service Center Fund:	
Balance Sheet.....	154
Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual.....	155
Tax Payment Funds:	
Balance Sheet.....	156
Statement of Revenues, Expenses and Changes in Retained Earnings.....	157

Insurance Fund:	
Balance Sheet.....	158
Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual.....	159
Copy/Computer Fund:	
Balance Sheet.....	160
Statement of Revenues, Expenses and Changes in Retained Earnings - Budget and Actual.....	161
Agency Funds:	
Combining Balance Sheet.....	162
Combining Statement of Changes in Assets and Liabilities - Agency Funds.....	163
Statement of Changes in Assets and Liabilities - Individual Agency Funds	164
Expendable Trust Fund - Deferred Compensation:	
Combined Balance Sheet.....	166
Combining Statement of Revenues, Expenses, and Changes in Fund Balance.....	167
Long-Term Debt Group of Accounts	168
Component Units:	
Debt Service Funds:	
Combining Balance Sheet.....	170
Combining Statement of Revenues, Expenditures and Changes in Fund Balance.....	172
Long-Term Debt Group of Accounts	174
M.E.R.S. Pension Plan - Analysis of Funding Progress.....	175
Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	176

COUNTY OFFICIALS

2002 BOARD OF COUNTY COMMISSIONERS

Chairperson and 4th District Commissioner

GERALD O. CORKIN

Vice-Chairperson and 6th District Commissioner

PAUL W. ARSENAULT

1st District Commissioner

RANDELL GIRARD

2nd District Commissioner

HARVEY WALLACE

3rd District Commissioner

CAROL VINING-MOORE

5th District Commissioner

NICK JOSEPH

7th District Commissioner

KENNETH A. TUOMINEN

8th District Commissioner

BILL NORDEEN

9th District Commissioner

GREGORY J. SEPPANEN

10th District Commissioner

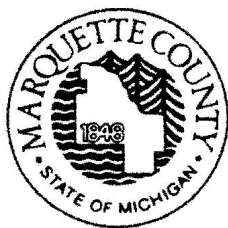
CHARLES BERGDAHL

ELECTED OFFICIALS OF MARQUETTE COUNTY

County Clerk David J. Roberts
County Treasurer Gary R. Yoder
Drain Commissioner Patrick Michael Farrell
Mine Inspector John E. Carlson
Prosecuting Attorney Gary L. Walker
Register of Deeds Patricia A. Manley
Sheriff Michael H. Lovelace

ELECTED JUDICIARY

Circuit Judges Thomas L. Solka
..... John R. Weber
District Judges James M. Collins
..... Dennis H. Girard
Probate Judge Michael J. Anderegg



County of Marquette

Courthouse Complex
234 W. Baraga Avenue
Marquette, Michigan 49855
Fax: (906) 225-8155
www.co.marquette.mi.us

County Administrator
225-8151
Finance & Accounting
225-8175
Human Resources & Risk
225-8162
Information Systems
225-8170

June 9, 2003

Honorable Chairperson and
Members of the Board of Commissioners
of the County of Marquette

Gentlemen:

In accordance with State/Federal statutes and provisions of County policy, I hereby transmit the annual financial report of the County of Marquette as of December 31, 2002, and for the fiscal year then ended. The report encompasses all the funds and account groups of the County. Responsibility for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures, rests with the County. I believe the financial information as presented is accurate in all material aspects; that it is presented in a manner designed to fairly set forth the financial position and results of operations of the County as measured by the financial activity of its various funds; and that disclosures necessary to enable the reader to gain a basic understanding of the County's financial affairs have been included in the report.

The 2002 comprehensive countywide annual audit includes an evaluation of the County's internal controls, both accounting and administrative, as well as a report on compliance with the laws and regulations relating to federal financial assistance programs. These reports are issued to comply with the provision of the U.S. Governmental Accounting Office, "Single Audit Act". Internal accounting controls are designed to provide reasonable but not absolute assurance regarding the safeguarding of assets against loss from unauthorized use and disposition; and the reliability of financial records for preparing financial statements and maintaining accountability for assets.

Marquette County concluded fiscal year 2002 in a stable financial condition. The General Fund fund balance at December 31, 2002, totaled \$527,672 of which \$26,367 was reserved and \$501,305 was unreserved. The various components which make up the reserved portion of the General Fund fund balance are detailed in Footnote 11.

In addition to the General Fund year-end fund balance, the County's annual Budget Appropriations Act requires other County operating units with 2002 General Fund appropriations to return any unspent amounts to the General Fund. Unencumbered/unspent 2002 appropriations recapturable in the ensuing fiscal year are available in the following County funds:

F.I.A. Child Care Fund	\$10,108
S.O.D.A.	<u>2,125</u>
	<u>\$12,233</u>

The total available unreserved General Fund fund equity resulting from 2002 operations, recaptured amounts and deficits consist of the following:

General Fund Unreserved Fund Balance	\$501,305
Recapture of Unencumbered/Unspent 2002 General Fund Appropriations to other County Operating Units	<u>12,233</u>
	<u>\$513,518</u>

Revenues for the General, Special Revenue, Debt Service, and Capital funds totaled \$32,132,843 in 2002, a decrease of 3.7% from 2001. A breakdown of revenues from various sources and a comparison to 2001 is shown below, (in thousands):

<u>Source</u>	<u>2002 % of Total</u>	<u>2002 Actual</u>	<u>2001 Actual</u>	<u>Increase [Decrease]</u>	<u>% Increase [Decrease]</u>
Taxes and Penalties	33.41	10,735	10,335	400	3.87
Licenses and Permits	1.34	430	413	17	4.12
Federal Sources	13.03	4,186	4,581	[395]	[8.62]
State Sources	26.32	8,458	7,821	637	8.14
Local Contributions	1.28	413	0	413	N/A
Charges for Services	17.27	5,548	5,308	240	4.52
Interest	.71	228	380	[152]	[40.00]
Other	6.64	2,135	4,543	[2,408]	[53.00]
TOTAL REVENUES	<u>100.00%</u>	<u>32,133</u>	<u>33,381</u>	<u>1,248</u>	<u>[3.74]</u>

Expenditures for the General, Special Revenue, Debt Service and Capital Project funds totaled \$32,375,787 in 2002, an increase of 6.9% from 2001. A breakdown of expenditures by function and a comparison to 2001 is shown below (in thousands).

<u>Function</u>	<u>2002 % of Total</u>	<u>2002 Actual</u>	<u>2001 Actual</u>	<u>Increase [Decrease]</u>	<u>%Increase [Decrease]</u>
Current					
Legislative	.69	222	229	[7]	[3.06]
Courts	17.98	5,822	5,747	75	1.31
Management	2.95	955	952	3	.32
Public Records	4.34	1,406	1,294	112	8.66
Law Enforcement	20.29	6,568	5,918	650	10.98
Human Services	19.88	6,438	6,365	73	1.15
Res. Management/Dev.	5.18	1,678	1,611	67	4.16
Community Maintenance	15.04	4,868	4,562	306	6.71
Other	5.75	1,862	1,819	43	2.36
Capital Outlay	7.11	2,301	1,578	723	45.82
Debt Service	.79	256	223	33	14.80
TOTAL EXPENDITURES	100.00%	32,376	30,298	2,078	6.86

This report is the result of the cooperative effort of various County departments. I would like to express my appreciation to everyone who assisted in its preparation. I would also like to express my thanks to the audit firm of Anderson Tackman and Company.

Respectfully submitted,


 Susan Vercoe
 Finance Manager

SV/my



JOHN W. BLEMBERG, CPA

PARTNERS
ROBERT J. DOWNS, CPA

DANIEL E. BIANCHI, CPA

INDEPENDENT AUDITORS' REPORT

Honorable Chairperson and Members
of the Board of Commissioners
County of Marquette, Michigan

We have audited the accompanying general-purpose financial statements of the County of Marquette, Michigan as of and for the year ended December 31, 2002 as listed in the table of contents. These financial statements are the responsibility of the County of Marquette, Michigan's management. Our responsibility is to express an opinion on these financial statements based on our audit. We did not audit the financial statements of the Medical Care Facility Enterprise Fund, which represented 82 percent and 84 percent, respectively, of the assets and revenues of the Enterprise fund types. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it related to the amounts included for the Medical Care Facility Enterprise Fund, is based solely on the report of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the provisions of Office of Management and Budget 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 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 and the report of other auditors provide a reasonable basis for our opinion.

The general-purpose financial statements referred to above do not include the General Fixed Asset Account Group, which should be included in order to conform with accounting principles generally accepted in the United States of America. The amount that should be recorded in the General Fixes Asset Account Group in not known.

The accounting procedures of the Airport Enterprise Fund are to expense fixed assets as they are acquired. Accordingly, the financial statements of the Airport Fund, which are included in the financial statements of the County, do not reflect the capitalization and depreciation of fixed assets in a manner that is in conformity with generally accepted accounting principles.

Honorable Chairperson and Members
of the Board of Commissioners
County of Marquette, Michigan

In our opinion, based on our audit and the report of other auditors, except for the effects on the financial statements of the omission described in the preceding paragraphs, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of Marquette, Michigan as of December 31, 2002, and the results of its operations and statement of cash flows of its Proprietary fund types 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 a report dated May 2, 2003 on our consideration of the County of Marquette's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

We conducted our audit for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying supplemental information is not a required part of the general-purpose financial statements of the County of Marquette, Michigan. Such information has been subjected to the auditing procedures applied in the examination of the general-purpose financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

Anderson, Tackman & Company, PLLC
Certified Public Accountants

May 2, 2003

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COUNTY OF MARQUETTE
 COMBINED BALANCE SHEET - ALL FUND TYPES, ACCOUNT GROUPS, AND DISCRETELY PRESENTED COMPONENT UNITS
 December 31, 2002

ASSETS	PRIMARY GOVERNMENT							COMPONENT UNITS			
	GOVERNMENTAL FUND TYPES			PROPRIETARY FUND TYPES			FIDUCIARY FUND TYPE	ACCOUNT GROUP GENERAL LONG-TERM DEBT	TOTALS - [MEMORANDUM ONLY]	TOTALS - [MEMORANDUM ONLY]	
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	ENTER-PRISE	INTERNAL SERVICE	AGENCY		PRIMARY GOVT	ALL FUND TYPES	REPORTING ENTITY
Cash and cash equivalents	\$ 688,538	\$ 5,523,654	\$ -	\$ 446,999	\$ 3,573,594	\$ 4,650,325	\$ 2,049,504	\$ -	\$ 16,932,614	\$ 2,890,404	\$ 19,823,018
Receivables:											
Federal Government	-	764,828	-	1,076,983	-	-	-	-	1,841,811	-	1,841,811
State of Michigan	-	295,910	-	-	-	-	-	-	295,910	1,176,625	1,472,535
Due from other funds	64,290	23,498	-	130,781	-	450,000	-	-	668,569	115,835	784,404
Accounts (Net of allowance for uncollectables)	-	555,190	-	-	1,349,554	-	-	-	1,904,744	39,867	1,944,611
Loans (Net of allowance for uncollectables)	-	-	-	-	-	-	-	-	-	655,502	655,502
Taxes receivable - current	6,654,741	1,753,425	-	-	-	-	-	-	8,408,166	-	8,408,166
Delinquent property taxes	71,588	-	-	-	-	1,486,160	-	-	1,557,748	-	1,557,748
Interest & other receivables	897,769	4,531,015	-	-	-	255,105	-	-	5,683,889	400,682	6,084,571
Due from other governmental units	-	-	-	-	-	79,183	-	-	79,183	-	79,183
Other Assets	-	9,083	-	-	-	-	-	-	9,083	-	9,083
Prepaid expenses	38,666	79,235	-	-	218,398	-	-	-	336,299	132,844	469,143
Inventories	3,697	-	-	-	-	-	-	-	3,697	437,665	441,362
Restricted Assets:											
Cash and investments-at cost	-	-	-	-	1,948,939	-	5,850,291	-	7,799,230	1,021,599	8,820,829
Fixed assets (Net of accumulated depreciation)	-	-	-	-	6,467,117	844,271	-	-	7,311,388	3,510,765	10,822,153
Amount available in Debt Service Funds	-	-	-	-	-	-	-	-	-	74,427	74,427
Amount to be provided for retirement of general long-term debt	-	-	-	-	-	-	-	3,561,875	3,561,875	8,257,420	11,819,295
Total Assets	\$ 8,419,289	\$ 13,535,838	\$ -	\$ 1,654,763	\$ 13,557,602	\$ 7,765,044	\$ 7,899,795	\$ 3,561,875	\$ 56,394,206	\$ 18,713,635	\$ 75,107,841
LIABILITIES AND FUND EQUITY											
LIABILITIES											
Cash fund overdraft	\$ -	\$ 937,722	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 937,722	\$ -	\$ 937,722
Accounts payable	69,743	455,571	-	68,183	366,528	7,769	-	-	967,794	290,090	1,257,884
Accrued payroll	196,624	30,251	-	-	304,929	-	-	-	531,804	628,745	1,160,549
Undistributed taxes	-	-	-	-	-	-	1,386,583	-	1,386,583	-	1,386,583
Due to other funds	-	67,788	-	-	580,781	-	20,000	-	668,569	-	668,569
Due to other governmental units:											
State of Michigan	-	119,046	-	-	-	488	170,813	-	290,347	709,400	999,747
Other	-	1,357,099	-	1,139,581	-	-	171,920	-	2,668,600	-	2,668,600
Other current liabilities	41,136	115,399	-	-	566,222	60,394	300,188	1,606,875	2,690,214	30,240	2,720,454
Notes payable	-	-	-	-	-	-	-	-	-	1,508,915	1,508,915
General obligation bonds payable	-	-	-	-	-	-	-	1,955,000	1,955,000	7,295,000	9,250,000
Deferred revenue	7,584,114	5,423,756	-	-	112,216	-	-	-	13,120,086	403,438	13,523,524
Total Liabilities	7,891,617	8,506,632	-	1,207,764	1,930,676	68,651	2,049,504	3,561,875	25,216,719	10,865,828	36,082,547
FUND EQUITY											
Contributed capital	-	-	-	-	-	298,712	-	-	298,712	-	298,712
Investment in general fixed assets	-	-	-	-	-	-	-	-	-	2,545,848	2,545,848
Retained earnings - Reserved	-	-	-	-	1,146,251	-	-	-	1,146,251	-	1,146,251
Retained earnings	-	-	-	-	10,480,675	7,397,681	-	-	17,878,356	-	17,878,356
Fund balances:											
Reserved	26,367	572,018	-	446,999	-	-	5,850,291	-	6,895,675	2,092,249	8,987,924
Unreserved	501,305	4,457,188	-	-	-	-	-	-	4,958,493	3,209,710	8,168,203
Total Fund Equity	527,672	5,029,206	-	446,999	11,626,926	7,696,393	5,850,291	-	31,177,487	7,847,807	39,025,294
Total Liabilities and Fund Equity	\$ 8,419,289	\$ 13,535,838	\$ -	\$ 1,654,763	\$ 13,557,602	\$ 7,765,044	\$ 7,899,795	\$ 3,561,875	\$ 56,394,206	\$ 18,713,635	\$ 75,107,841

The Accompanying Notes are an Integral Part of the Financial Statements

COUNTY OF MARQUETTE, MICHIGAN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - ALL GOVERNMENTAL FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
 YEAR ENDED DECEMBER 31, 2002

	PRIMARY GOVERNMENT				TOTAL [MEMO ONLY]	COMPONENT UNITS	TOTAL [MEMO ONLY]
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	PRIMARY GOVERNMENT		REPORTING ENTITY
REVENUES							
Taxes and penalties	\$ 8,839,076	1,896,202	-	-	10,735,278	-	10,735,278
Licenses and permits	429,978	-	-	-	429,978	-	429,978
Federal sources	326,870	2,392,826	-	1,466,004	4,185,700	230,763	4,416,463
State sources	2,991,506	4,893,614	-	573,156	8,458,276	5,055,236	13,513,512
Contributions from local sources	-	-	-	413,000	413,000	2,033,341	2,446,341
Charges for services	2,313,605	3,234,549	-	-	5,548,154	1,372,850	6,921,004
Interest	82,093	145,014	-	730	227,837	81,905	309,742
Other	990,260	1,144,360	-	-	2,134,620	300,689	2,435,309
Total Revenues	15,973,388	13,706,565	-	2,452,890	32,132,843	9,074,784	41,207,627
EXPENDITURES							
Current Operating							
Legislative	221,957	-	-	-	221,957	-	221,957
Courts	3,079,359	2,742,484	-	-	5,821,843	-	5,821,843
Management	955,481	-	-	-	955,481	-	955,481
Public records	1,263,925	142,300	-	-	1,406,225	-	1,406,225
Law enforcement	5,053,802	1,514,411	-	-	6,568,213	-	6,568,213
Human services	135,134	6,302,392	-	-	6,437,526	-	6,437,526
Resource Management/Development	1,677,567	-	-	-	1,677,567	-	1,677,567
Community Maintenance/Development	-	4,868,276	-	-	4,868,276	7,124,266	11,992,542
Facilities	-	156,000	-	-	156,000	-	156,000
Other	1,159,439	-	-	546,841	1,706,280	-	1,706,280
Capital outlay	-	273,581	-	2,027,018	2,300,599	(1,094,183)	1,206,416
Debt Service							
Principal retirement	-	-	160,000	-	160,000	2,648,457	2,808,457
Interest and fiscal charges	-	-	95,820	-	95,820	472,480	568,300
Total Expenditures	13,546,664	15,999,444	255,820	2,573,859	32,375,787	9,151,020	41,526,807
EXCESS REVENUES OVER (UNDER)	2,426,724	(2,292,879)	(255,820)	(120,969)	(242,944)	(76,236)	(319,180)
OTHER FINANCING SOURCES (USES)							
Proceeds from Debt Issue	-	-	-	-	-	-	-
Bond Issue Costs	-	-	-	-	-	-	-
Operating transfers in	761,200	2,083,667	255,820	130,781	3,231,468	8,565	3,240,033
Operating transfers out	(3,180,966)	(943,764)	-	-	(4,124,730)	-	(4,124,730)
Total Other Financing Sources (Uses)	(2,419,766)	1,139,903	255,820	130,781	(893,262)	8,565	(884,697)
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	6,958	(1,152,976)	-	9,812	(1,136,206)	(67,671)	(1,203,877)
FUND BALANCES - January 1, 2002 as restated	520,714	6,182,182	-	437,187	7,140,083	4,348,031	11,488,114
FUND BALANCES - December 31, 2002	\$ 527,672	5,029,206	-	446,999	6,003,877	4,280,360	10,284,237

The Accompanying Notes are an Integral Part of the Financial Statements

COUNTY OF MARQUETTE, MICHIGAN
 COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN
 RETAINED EARNINGS - ALL PROPRIETARY FUND TYPES AND DISCRETELY PRESENTED COMPONENT UNITS
 YEAR ENDED DECEMBER 31, 2002

	PRIMARY GOVERNMENT			TOTAL [MEMO ONLY] PRIMARY GOVERNMENT	COMPONENT UNITS	TOTAL [MEMO ONLY] REPORTING ENTITY
	ENTERPRISE	INTERNAL SERVICES	EXPENDABLE TRUST			
OPERATING REVENUES						
Charges for services	\$ 8,445,706	\$ 322,849	\$ -	\$ 8,768,555	\$ -	\$ 8,768,555
Penalties and interest on taxes	-	522,169	-	522,169	-	522,169
Federal Grants	389,712	-	-	389,712	-	389,712
State Grants	55,139	-	-	55,139	-	55,139
Interest earned	-	51,105	-	51,105	(191,337)	(140,232)
Other revenues	1,043,077	169,502	686,344	1,898,923	118,818	2,017,741
Total Revenues	<u>9,933,634</u>	<u>1,065,625</u>	<u>686,344</u>	<u>11,685,603</u>	<u>(72,519)</u>	<u>11,613,084</u>
OPERATING EXPENSES						
Personnel services	5,794,551	3,113	-	5,797,664	-	5,797,664
Operation and maintenance	245,626	-	-	245,626	-	245,626
Supplies	58,900	-	-	58,900	-	58,900
Aviation fuel purchase	26,905	-	-	26,905	-	26,905
Depreciation expense	492,718	133,017	-	625,735	-	625,735
Other services and charges	3,900,557	264,254	1,321,969	5,486,780	205,168	5,691,948
Capital outlay	405,769	51,868	-	457,637	-	457,637
Debt Service	-	-	-	-	-	-
Total Operating Expenses	<u>10,925,026</u>	<u>452,252</u>	<u>1,321,969</u>	<u>12,699,247</u>	<u>205,168</u>	<u>12,904,415</u>
NET INCOME (LOSS) FROM OPERATIONS	(991,392)	613,373	(635,625)	(1,013,644)	(277,687)	(1,291,331)
NON-OPERATING REVENUE (EXPENSE)	53,501	-	-	53,501	-	53,501
NET INCOME (LOSS)	(937,891)	613,373	(635,625)	(960,143)	(277,687)	(1,237,830)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	485,000	641,820	-	1,126,820	-	1,126,820
Operating transfers out	(540,601)	(851,000)	-	(1,391,601)	-	(1,391,601)
Total Other Financing Sources (Uses)	<u>(55,601)</u>	<u>(209,180)</u>	<u>-</u>	<u>(264,781)</u>	<u>-</u>	<u>(264,781)</u>
NET INCOME (LOSS) AND OTHER FINANCING SOURCES (USES)	(993,492)	404,193	(635,625)	(1,224,924)	(277,687)	(1,502,611)
RETAINED EARNINGS-January 1, 2002 (as restated)	12,620,418	6,972,834	6,485,916	26,079,168	1,299,286	27,378,454
DEPRECIATION ON CONTRIBUTED CAPITAL	-	20,654	-	20,654	-	20,654
RETAINED EARNINGS-December 31, 2002	<u>\$ 11,626,926</u>	<u>\$ 7,397,681</u>	<u>\$ 5,850,291</u>	<u>\$ 24,874,898</u>	<u>\$ 1,021,599</u>	<u>\$ 25,896,497</u>

The Accompanying Notes are an Integral Part of the Financial Statements

COUNTY OF MARQUETTE, MICHIGAN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 2002

	GENERAL FUND			SPECIAL REVENUE FUND TYPES		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes and penalties	\$ 8,887,120	\$ 8,839,076	\$ (48,044)	\$ 1,980,092	\$ 1,896,202	\$ (83,890)
Licenses and permits	444,756	429,978	(14,778)	.	.	.
Federal sources	345,807	326,870	(18,937)	2,435,551	2,392,826	(42,725)
State sources	3,078,644	2,991,506	(87,138)	4,825,300	4,893,614	68,314
Charges for services	2,228,112	2,313,605	85,493	2,688,857	3,234,549	545,692
Interest	97,200	82,093	(15,107)	174,300	145,014	(29,286)
Other	998,289	990,260	(8,029)	2,016,323	1,144,360	(871,963)
Total Revenues	<u>16,079,928</u>	<u>15,973,388</u>	<u>(106,540)</u>	<u>14,120,423</u>	<u>13,706,565</u>	<u>(413,858)</u>
EXPENDITURES						
Current						
Legislative	222,533	221,957	576	.	.	.
Courts	3,193,194	3,079,359	113,835	2,741,720	2,742,484	(764)
Management	944,171	955,481	(11,310)	.	.	.
Public records	1,256,634	1,263,925	(7,291)	140,260	142,300	(2,040)
Law enforcement	5,047,329	5,053,802	(6,473)	1,973,594	1,514,411	459,183
Human services	126,611	135,134	(8,523)	6,419,799	6,302,392	117,407
Resource management/develop.	1,700,167	1,677,567	22,600	.	.	.
Community maintenance/develop.	.	.	.	5,198,942	4,868,276	330,666
Facilities	.	.	.	216,778	156,000	60,778
Contingency	.	.	.	.	.	.
Other	1,164,385	1,159,439	4,946	.	.	.
Capital outlay	.	.	.	779,673	273,581	506,092
Debt service						
Principal retirement	.	.	.	.	.	.
Interest and fiscal charges	.	.	.	.	.	.
Total Expenditures	<u>13,655,024</u>	<u>13,546,664</u>	<u>108,360</u>	<u>17,470,766</u>	<u>15,999,444</u>	<u>1,471,322</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>2,424,904</u>	<u>2,426,724</u>	<u>1,820</u>	<u>(3,350,343)</u>	<u>(2,292,879)</u>	<u>1,057,464</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	755,144	761,200	6,056	2,071,750	2,083,667	11,917
Operating transfers out	(3,180,048)	(3,180,966)	(918)	(922,808)	(943,764)	(20,956)
Total Other Financing Sources (uses)	<u>(2,424,904)</u>	<u>(2,419,766)</u>	<u>5,138</u>	<u>1,148,942</u>	<u>1,139,903</u>	<u>(9,039)</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EX- PENDITURES AND OTHER USES	<u>\$.</u>	<u>6,958</u>	<u>\$ 6,958</u>	<u>\$ (2,201,401)</u>	<u>(1,152,976)</u>	<u>\$ 1,048,425</u>
FUND BALANCES - January 1, 2002		<u>520,714</u>			<u>6,182,182</u>	
FUND BALANCES - December 31, 2002		<u>\$ 527,672</u>			<u>\$ 5,029,206</u>	

The Accompanying Notes are an Integral Part of the Financial Statements

Continued--

COUNTY OF MARQUETTE, MICHIGAN
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 GENERAL, SPECIAL REVENUE AND DEBT SERVICE FUNDS
 YEAR ENDED DECEMBER 31, 2002

	DEBT SERVICE FUNDS			TOTAL (MEMORANDUM ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
REVENUES						
Taxes and penalties	\$ -	\$ -	\$ -	\$ 10,867,212	\$ 10,735,278	\$ (131,934)
Licenses and permits	-	-	-	444,756	429,978	(14,778)
Federal sources	-	-	-	2,781,358	2,719,696	(61,662)
State sources	-	-	-	7,903,944	7,885,120	(18,824)
Charges for services	-	-	-	4,916,969	5,548,154	631,185
Interest	-	-	-	271,500	227,107	(44,393)
Other	-	-	-	3,014,612	2,134,620	(879,992)
Total Revenues	-	-	-	30,200,351	29,679,953	(520,398)
EXPENDITURES						
Current						
Legislative	-	-	-	222,533	221,957	576
Courts	-	-	-	5,934,914	5,821,843	113,071
Management	-	-	-	944,171	955,481	(11,310)
Public records	-	-	-	1,396,894	1,406,225	(9,331)
Law enforcement	-	-	-	7,020,923	6,568,213	452,710
Human services	-	-	-	6,546,410	6,437,526	108,884
Resource management/develop.	-	-	-	1,700,167	1,677,567	22,600
Community maintenance/develop.	-	-	-	5,198,942	4,868,276	330,666
Facilities	-	-	-	216,778	156,000	60,778
Contingency	-	-	-	-	-	-
Other	-	-	-	1,164,385	1,159,439	4,946
Capital outlay	-	-	-	779,673	273,581	506,092
Debt service						
Principal retirement	160,000	160,000	-	160,000	160,000	-
Interest and fiscal charges	97,885	95,820	2,065	97,885	95,820	2,065
Total Expenditures	257,885	255,820	2,065	31,383,675	29,801,928	1,581,747
EXCESS REVENUES OVER (UNDER) EXPENDITURES	(257,885)	(255,820)	(2,065)	(1,183,324)	(121,975)	1,061,349
OTHER FINANCING SOURCES (USES)						
Operating transfers in	257,885	255,820	2,065	3,084,779	3,100,687	15,908
Operating transfers out	-	-	-	(4,102,856)	(4,124,730)	(21,874)
Total Other Financing Sources (uses)	257,885	255,820	2,065	(1,018,077)	(1,024,043)	(5,966)
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	\$ -	\$ -	\$ (2,201,401)	(1,146,018)	\$ 1,055,383
FUND BALANCES - January 1, 2002					6,702,896	
FUND BALANCES - December 31, 2002					\$ 5,556,878	

The Accompanying Notes are an Integral Part of the Financial Statements

COUNTY OF MARQUETTE, MICHIGAN
 PROPRIETARY FUNDS
 COMBINED STATEMENT OF CASH FLOWS
 YEAR ENDED DECEMBER 31, 2002

PRIMARY GOVERNMENT

	<u>ENTERPRISE</u>	<u>INTERNAL SERVICES</u>	<u>[MEMO ONLY] PRIMARY GOVERNMENT</u>	<u>COMPONENT UNITS</u>	<u>[MEMO ONLY] REPORTING ENTITY</u>
<u>Cash Flows from Operating Activities:</u>					
Cash Received from fees and Charges for Services	\$ 8,169,008	\$ 333,738	\$ 8,502,746	\$ -	\$ 8,502,746
Other Operating Revenues	1,481,740	250,393	1,732,133	(191,337)	1,540,796
Cash received from delinquent taxes	-	666,442	666,442	-	666,442
Proportionate share revenue	-	-	-	-	-
Cash paid to employees and suppliers	(10,236,097)	(350,708)	(10,586,805)	-	(10,586,805)
Other operating expenses	177,527	(354,063)	(176,536)	(205,168)	(381,704)
Net cash provided (used) by operating activities	<u>(407,822)</u>	<u>545,802</u>	<u>137,980</u>	<u>(396,505)</u>	<u>(258,525)</u>
<u>Cash Flows from Capital and Related financing Activities:</u>					
Capital expenditures, net of disposals	(357,901)	(161,528)	(519,429)	-	(519,429)
Principal payments on long-term debt	-	-	-	-	-
Interest Earned savings & investments	53,501	-	53,501	-	53,501
Investment in Fixed Assets	-	-	-	-	-
Sale of Property	-	-	-	118,818	118,818
Net cash (used) by capital and related financing activities:	<u>(304,400)</u>	<u>(161,528)</u>	<u>(465,928)</u>	<u>118,818</u>	<u>(347,110)</u>
<u>Cash Flows from Noncapital Financing Activities:</u>					
Operating Transfers in (Out)	(55,601)	(209,180)	(264,781)	-	(264,781)
Loan to County	-	-	-	-	-
Deposit to patient trust	1,108	-	1,108	-	1,108
Due from Other Funds	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	<u>(54,493)</u>	<u>(209,180)</u>	<u>(263,673)</u>	<u>-</u>	<u>(263,673)</u>
<u>Net Increase (Decrease) in Cash & Cash equivalents</u>	<u>(766,715)</u>	<u>175,094</u>	<u>(591,621)</u>	<u>(277,687)</u>	<u>(869,308)</u>
<u>Cash & Cash Equivalents at beginning of year</u>	<u>6,289,248</u>	<u>4,475,231</u>	<u>10,764,479</u>	<u>1,299,286</u>	<u>12,063,765</u>
<u>Cash & Cash Equivalents at end of year</u>	<u>\$ 5,522,533</u>	<u>\$ 4,650,325</u>	<u>\$ 10,172,858</u>	<u>\$ 1,021,599</u>	<u>\$ 11,194,457</u>
<u>Reconciliation of Operating income (loss) to net cash provided (used) by operating activities:</u>					
Operating Income (Loss)	\$ (991,392)	\$ 613,373	\$ (378,019)	\$ (396,505)	\$ (774,524)
<u>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</u>					
Bad Debts	205,361	-	205,361	-	205,361
Depreciation	492,718	133,017	625,735	-	625,735
Changes in assets and liabilities:					
(Increase) Decrease in accounts receivable	(320,544)	-	(320,544)	-	(320,544)
(Increase) Decrease in due from state	-	-	-	-	-
(Increase) Decrease in inventories	-	-	-	-	-
(Increase) Decrease in prepaid expenses	(29,104)	-	(29,104)	-	(29,104)
(Increase) Decrease in other assets	330,525	184,948	515,473	-	515,473
Increase (Decrease) in accounts payable	(38,899)	2,563	(36,336)	-	(36,336)
Increase (Decrease) in accrued payroll	57,113	-	57,113	-	57,113
Increase (Decrease) in other current liabilities	(113,600)	(388,099)	(501,699)	-	(501,699)
Net Adjustments	<u>583,570</u>	<u>(67,571)</u>	<u>515,999</u>	<u>-</u>	<u>515,999</u>
<u>Net cash provided (used) by operating activities</u>	<u>\$ (407,822)</u>	<u>\$ 545,802</u>	<u>\$ 137,980</u>	<u>\$ (396,505)</u>	<u>\$ (258,525)</u>

The Accompanying Notes are an Integral Part of the Financial Statements

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COUNTY OF MARQUETTE, MICHIGAN
 COMBINING BALANCE SHEET - COMPONENT UNIT
 ALL FUND TYPES
 DECEMBER 31, 2002

ASSETS	COUNTY		D.P.W. &	RANEY	D.P.W.	TOTAL
	ROAD	E.D.C.	DRAIN DEBT	CREEK MAINTENANCE FUND	LONG-TERM DEBT	
Cash and cash equivalents	\$ 2,260,617	\$ 492,798	\$ 74,427	\$ 62,562	\$ -	\$ 2,890,404
Receivables:						
Federal Government	-	-	-	-	-	-
State of Michigan	1,176,625	-	-	-	-	1,176,625
Due from other funds	115,835	-	-	-	-	115,835
Accounts (Net of allowance for uncollectables)	34,655	5,212	-	-	-	39,867
Loans (Net of allowance for uncollectables)	-	655,502	-	-	-	655,502
Interest & other receivables	342,825	57,857	-	-	-	400,682
Prepaid expenses	132,844	-	-	-	-	132,844
Inventories	437,665	-	-	-	-	437,665
Restricted Assets:						
Cash and investments-at cost	1,021,599	-	-	-	-	1,021,599
Fixed assets (Net of accumulated depreciation)	2,545,848	964,917	-	-	-	3,510,765
Amount available in Debt Service Fund	-	-	-	-	74,427	74,427
Amount to be provided for payment of long term debt	2,316,847	-	-	-	5,940,573	8,257,420
Total Assets	\$ 10,385,360	\$ 2,176,286	\$ 74,427	\$ 62,562	\$ 6,015,000	\$ 18,713,635
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Cash fund overdraft	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts payable	187,948	40,208	-	61,934	-	290,090
Accrued payroll	628,745	-	-	-	-	628,745
Due to other funds	-	-	-	-	-	-
Due to other governmental units:						
State of Michigan	709,400	-	-	-	-	709,400
Loan Payable	-	-	-	-	-	-
Notes Payable	-	988,915	-	-	520,000	1,508,915
Installment Contracts	-	-	-	-	-	-
Lease Payable	-	-	-	-	-	-
Deferred Revenue	403,438	-	-	-	-	403,438
Deferred compensation payable	-	-	-	-	-	-
General obligation bonds payable	1,800,000	-	-	-	5,495,000	7,295,000
Other current liabilities	-	30,240	-	-	-	30,240
Total Liabilities	3,729,531	1,059,363	-	61,934	6,015,000	10,865,828
FUND EQUITY						
Investment in general fixed assets	2,545,848	-	-	-	-	2,545,848
Retained Earnings: Reserved	-	-	-	-	-	-
Fund balances:						
Reserved (Deficit)	1,021,599	995,595	74,427	628	-	2,092,249
Unreserved	3,088,382	121,328	-	-	-	3,209,710
Total Fund Equity	6,655,829	1,116,923	74,427	628	-	7,847,807
Total Liabilities and Fund Equity	\$ 10,385,360	\$ 2,176,286	\$ 74,427	\$ 62,562	\$ 6,015,000	\$ 18,713,635

The Accompanying Notes are an Integral Part of the Financial Statements

COUNTY OF MARQUETTE, MICHIGAN
 COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
 IN FUND BALANCE - COMPONENT UNIT GOVERNMENTAL FUND TYPES
 YEAR ENDED DECEMBER 31, 2002

	COUNTY ROAD	E.D.C.	D.P.W. & DRAIN DEBT	RANEY CREEK MAINTENANCE FUND	TOTAL
<u>REVENUES</u>					
Federal sources	\$ 230,763	\$ -	\$ -	\$ -	\$ 230,763
State sources	5,055,236	-	-	-	5,055,236
Contributions from local sources	465,152	5,000	1,563,189	-	2,033,341
Charges for services	1,372,850	-	-	-	1,372,850
Interest	25,191	55,975	739	-	81,905
Other	127,380	173,309	-	-	300,689
Total Revenues	<u>7,276,572</u>	<u>234,284</u>	<u>1,563,928</u>	<u>-</u>	<u>9,074,784</u>
<u>EXPENDITURES</u>					
Current Operating					
Human services	-	-	-	-	-
Community maintenance/development	6,995,424	128,842	-	-	7,124,266
Capital outlay	(1,094,183)	-	-	-	(1,094,183)
Debt Service					
Principal retirement	1,403,457	-	1,245,000	-	2,648,457
Interest and fiscal charges	131,446	-	341,034	-	472,480
Total Expenditures	<u>7,436,144</u>	<u>128,842</u>	<u>1,586,034</u>	<u>-</u>	<u>9,151,020</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(159,572)</u>	<u>105,442</u>	<u>(22,106)</u>	<u>-</u>	<u>(76,236)</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Loan Proceeds	-	-	-	-	-
Operating transfers in	-	-	8,565	-	8,565
Operating transfers out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>8,565</u>	<u>-</u>	<u>8,565</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(159,572)</u>	<u>105,442</u>	<u>(13,541)</u>	<u>-</u>	<u>(67,671)</u>
FUND BALANCES - January 1, 2002 - As Restated	<u>3,247,954</u>	<u>1,011,481</u>	<u>87,968</u>	<u>628</u>	<u>4,348,031</u>
FUND BALANCES - December 31, 2002	<u>\$ 3,088,382</u>	<u>\$ 1,116,923</u>	<u>\$ 74,427</u>	<u>\$ 628</u>	<u>\$ 4,280,360</u>

The Accompanying Notes are an Integral Part of the Financial Statements

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES

The County of Marquette was organized in 1848 under the provisions of the Michigan Constitution. The County operates under a Commission-Administrator form of government and provides services in the following functional areas: legislative, courts, public records, management, human services, resource management and development, law enforcement, and community maintenance. As required by generally accepted accounting principles, these financial statements present the County of Marquette (the primary government) and its component units. The component units discussed in Note 2 are included in the county's reporting entity because of the significance of their operational or financial relationships with the county.

The accounting policies of the County of Marquette conform to generally accepted accounting principles for local governmental units as prescribed by the Governmental Accounting Standards Board and the American Institute of Certified Public Accountants. The following is a summary of the more significant policies:

A. Fund Accounting

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

GOVERNMENTAL FUND TYPES

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

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

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

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

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES -
CONTINUED**

PROPRIETARY FUND TYPES

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or, (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Medical Care Facility, Airport and Forestry Fund operations are enterprise type funds.

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the primary government, the component units, or to other governments, on a cost reimbursement basis. The primary government's Service Center, Insurance Fund, Copy/Computer Fund and the 100% Tax Payment Funds are internal service type funds.

FIDUCIARY FUND TYPES

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the County in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

B. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. All Governmental and Agency Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become both - measurable and available to finance expenditures of the current period.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

All proprietary funds are accounted for using the accrual basis of accounting. Under the accrual basis, revenues are recognized when they are earned and expenses are recognized when incurred.

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES -
CONTINUED**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and affect the disclosures of contingent assets and liabilities at the date of the financial statements. These estimates and assumptions also affect the reported amounts of revenue and expenditures during the reporting period. Actual results could differ from those estimates.

C. Budgets and Budgetary Accounting

The primary government follows the procedures below in establishing the budgetary data reflected in the financial statements.

1. In accordance with the annually adopted budget calendar and generally around August 15, the County Administrator submits to the County Board of Commissioners proposed operating and capital budgets for the fiscal year commencing the following January 1. Proposed budgets include projected expenditures and the means of financing them.
2. Numerous opportunities exist for public comment during the budget process including at least two formal public hearings.
3. Pursuant to statute, on the second Tuesday of October of each year the budget for the ensuing year is legally enacted through the adoption of an Annual General Appropriations Act.
4. The general statute governing County budgetary activity is the State of Michigan Uniform Budgeting and Accounting Act. In addition to the provisions of said Act and Board policy, general statements concerning the Board's intent regarding the administration of each year's budget are set out in the Annual General Appropriations Act. The Marquette County Board of Commissioners, through policy action, specifically directs the Administrator not to authorize or participate in any expenditure of funds except as authorized by the Annual General Appropriations Act. The Board recognizes that, in addition to possible Board sanctions for willful disregard of this policy, State statutes provide for civil liability for violation of the Annual General Appropriations Act.
5. The Marquette County Administrator is authorized by means of County policy to make certain transfers:
 - a. The Administrator receives a request for a budget transfer in writing from a department administrator. Such request must specify the necessity for the transfer, as well as the

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES -
CONTINUED**

account name and/or group(s) of accounts to be affected within prescribed limitations. Transfers in excess of those limitations must be approved by the Board of Commissioners.

- b. The following considerations must be reviewed in determination of transfer approvals:
- 1) Is the transfer consistent with the intent of the Board of Commissioners in adopting the annual budget?
 - 2) Will the transfer maintain the financial integrity of the County?
 - 3) Will the transfer provide a reasonable solution to the budgetary unit-operating problem?

Considering the above, the Administrator will then decide whether or not the transfer should be made.

In authorizing such budget transfers, the Administrator may not exceed 10 percent of the aggregate total of all accounts within the budgetary unit budget. The budgetary unit wishing budgetary changes in excess of 10 percent in any budget year must apply, through the Administrator, to the County Board of Commissioners for a budget amendment.

Supplemental appropriations are submitted to and reviewed by the County Administrator and submitted to the Committee of the Whole for further consideration. If approved, they are transmitted to the County Board of Commissioners for their review and approval. If approved, they are implemented by the Administrator's Office through a budget revision.

Provisions of the current policy empower the Administrator to authorize certain transfers in the personnel services account group. In no instance does current policy permit the Administrator to authorize transfers in the operating capital outlay account group. An account group is defined as one of four groups of account numbers and titles as set out in the adopted annual budget of the Marquette County Board of Commissioners, i.e., personnel services, supplies, other charges and services, and operating capital outlay.

6. The County of Marquette adopts its Annual Budget on a program basis. Each program is defined within the formal budget structure and glossary of terms adopted by Board action. The program budget structure consists of five levels of detail as follows: Resource Allocation;

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES -
CONTINUED**

Major Functioning Group; Department; Program; Activity.

At each level of detail, governmental operations are summarized into expenditure account groups. Funding sources are also identified and adopted at each level of detail. Budgetary control exists at the most detailed level adopted by the Board of Commissioners, i.e., department, program or activity level. A detailed line item breakdown is prepared for each program. Accounting controls are maintained at the line item detail level.

7. Budgets for the General, Special Revenue, Enterprise and Capital Project Funds are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts, in the Financial Report, are as originally adopted or amended by the County Board of Commissioners.
8. General Fund budgeted appropriations to other County departments/ budgetary units unexpended at the end of the current fiscal operating year are returned to the County General Fund in the subsequent year after completion of the County's annual audit. The return of unexpended General Fund appropriations are reported as residual equity transfers in the 2002 Financial Report.

D. Encumbrances

The County General and other funds have adopted an encumbrance method of accounting on a monthly basis. Under the encumbrance method, requisitioned expenditures are recorded as expenditures in the fund's monthly reports. This reserves available resources for expenditures committed in which items or invoices have not yet been received. Unrealized encumbrances are subsequently reversed out of the accounting records. The County records material encumbrances as a reservation of fund balances at year-end since they do not constitute expenditures or liabilities.

E. Cash and Cash Equivalents

The government's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash balances from all funds of the primary government and the component units to the extent available are combined and invested in certificates of deposit and other legally authorized investments. Earnings from these investments are recorded in the General Fund as an operating revenue with the exception of earnings on temporary investments of certain other special purpose funds. Investments are stated at a cost, which approximates market value.

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES -
CONTINUED**

F. Property Taxes

Property taxes levied attach as an enforceable lien on property. Taxes are levied on December 1 and payable by February 28 of the subsequent year. The County tax is collected by the various local tax collecting units (townships, cities, etc.) and are recognized as revenue in the year in which payment is due. Taxes receivable are recorded when levied, as the legal right to receive exists. However, such revenues are not normally received until after the 60-day period following the year-end. Accordingly, deferred revenue is being recognized for such amounts until the subsequent year when they are legally budgeted. The 2002 state equalized valuation of the County totaled \$1,273,574,234, on which ad valorem taxes levied consisted of 5.6086 mills for the County operating purposes, 0.4470 mills for Commission on Aging, 0.4966 mills for Central Dispatch, 0.1124 mills for Rescue Safety, 0.5496 mills for Standardization and 0.4841 mills for Countywide transit.

G. Interfund Receivables/Payables

During the course of its operations, the primary government and its component units have numerous transactions between entities. These interfund transactions are for such things as financing operations, advances, working capital needs, and capital acquisitions. To the extent that certain transactions between entities have not been paid as of December 31, 2002, balances of interfund amounts receivable or payable have been recorded.

H. Inventory

Inventory is valued at the lower of cost (first-in, first-out) or market. Inventory in General and Enterprise Funds consists of expendable supplies and materials held for consumption. Inventory is charged to operations upon consumption by the various operating funds of the County.

I. Fixed Assets and Long-Term Liability

Fixed assets and long-term liabilities: The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on an expending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. This reported fund balance (net current assets) is considered a measure of "available spending resources". Governmental fund operating statements present increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING AND BUDGETING POLICIES -
CONTINUED**

present a summary of sources and uses of "available spendable resources" during a period. Under this accounting and reporting method, depreciation on general fixed assets has not been recorded as an expenditure of the respective fund.

All proprietary funds are accounted for on a cost of services or "capital maintenance" measurement focus. This means that all assets and liabilities (whether current or non-current) associated with a funds activity are included on their balance sheets. The reported fund equity (net total assets) is segregated into contributed capital and retained earnings components, except for the Medical Care Facility where such amounts were not determined. Proprietary fund operating statements present increases (revenues) and decreases (expenses) in net total assets.

Depreciation of all exhaustible fixed assets used by proprietary funds is charged as an expense against their operations. Accumulated depreciation is reported on proprietary fund balance sheets. Depreciation has been calculated using the estimated useful lives of the assets and the straight-line depreciation method.

J. Total Columns on Combined Statements - Overview

Total columns on the combined statements - overview are captioned memorandum to indicate that they are presented to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Consolidation requires that interfund eliminations be made in the aggregation of this data. Interfund balances have not been eliminated on the combined statements.

NOTE 2 - INDIVIDUAL COMPONENT UNIT DISCLOSURE

Blended Component Units

The Marquette County Health Department (MCHD) is governed by a 7-member board appointed by the County Board. It provides limited health services to the residents of Marquette County. The County of Marquette provides an annual subsidy to the MCHD.

The Marquette County Family Independence Agency (FIA) is governed by a 3-member board appointed by the County Board. Although the employees are employed by the State of Michigan, and the State pays for many of the programs, the entity is considered part of the primary government. The reasons for this presentation are that the County Board appoints the FIA Board, and State law makes it a county organization.

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 2 - INDIVIDUAL COMPONENT UNIT DISCLOSURE - CONTINUED

The Marquette County Commission on Aging (COA) is governed by a 21 member board appointed by the County Board. It provides limited services to the elderly residents of Marquette County.

The Marquette County Medical Care Facility (MCF) is governed by a 3-member board appointed by the County Board. Although it is a distinct entity from the county, the MCF is reported as if it were part of the primary government because its sole purpose is to provide skilled nursing services to residents of the County of Marquette.

The Marquette County Building Authority is governed by a 3-member board appointed by the County Board. Although it is legally separate from Marquette County, the Building Authority is reported as if it were part of the primary government because its sole purpose is to finance and construct Marquette County public buildings.

Discretely Presented Component Units

The component units columns in the combined financial statements include the financial data of the County's other component units. They are reported in a separate column to emphasize that they are legally separate from the County.

1. Marquette County Road Commission

The Marquette County Road Commission (MCRC) is governed by a 3-member board appointed by the County Board. The MCRC may not issue debt or levy a tax without the approval of the County Board. If approval is granted, Road Commission's taxes are levied under the taxing authority of the County, as approved by the County Board, and would be included as part of the County's total tax levy as well as reported in the County Road Fund. The MCRC is supported primarily by payments from other local units of government for local maintenance and construction of roads. Funding sources include State of Michigan Motor Vehicle Highway Funds and Federal Aid Secondary Funds. The County of Marquette does not always provide an annual subsidy to the MCRC. In 2002, the Marquette County Road Commission changed its fiscal year end from December 31 to September 30. Accordingly, the component unit financial information included in this report reflects activity for the nine months ended September 30, 2002.

2. County Drain Commission

Pursuant to the Drain Code of 1956, the Drain Commissioner has the responsibility to administer the State Drain Code. The Marquette County Drain Commissioner is elected and is responsible for planning, developing, and maintaining surface water drainage systems within the County. Each of the drainage districts established is a separate legal entity, with the power to contract, to sue and be

**COUNTY OF MARQUETTE, MICHIGAN
 NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 2 – INDIVIDUAL COMPONENT UNIT DISCLOSURE - CONTINUED

sued, to hold, manage and dispose of real and personal property. The Drain Commissioner has sole responsibility to administer the drainage district established. The Drain Commissioner may issue debt or levy a special assessment as authorized by the Drain Code without the approval of the County Board of Commissioners. Separate financial statements for the County Drain Commission are not published.

3. Economic Development Corporation

The Economic Development Corporation of the County of Marquette (EDC), which was established pursuant to the provisions of Public Act 338 of 1974, as amended, is governed by a nine-member Board of Directors appointed by the County Board. The EDC provides assistance to new and expanding small to medium-sized businesses within Marquette County, primarily for job retention and creation purposes. The County of Marquette provides an annual subsidy to the EDC.

Complete financial statements of the individual component units, except for the Drain Commission and the EDC, which do not issue separate financial statements, can be obtained from the Administrator's office at the Courthouse or at the respective administrative offices as noted below:

Marquette County Medical Care Facility
 200 W. Saginaw, P.O. Box 309
 Ishpeming, MI 49849

Marquette County Road Commission
 1610 N. Second Street, P.O. Box 10
 Ishpeming, MI 49849

NOTE 3 - DEPOSITS AND INVESTMENTS

The captions on the combined balance sheet relating to cash and cash equivalents in the total memorandum only column are as follows:

	<u>Primary Government</u>	<u>Component Units</u>	<u>Reporting Entity</u>
Cash and Cash Equivalents	\$16,932,614	2,890,404	19,823,018
Restricted Assets - Cash and Investments	7,799,230	1,021,599	8,820,829
Cash Over Drafts	<u>[937,722]</u>	--	<u>[937,722]</u>
Total	<u>\$23,794,122</u>	<u>\$3,912,003</u>	<u>\$27,706,125</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 - DEPOSITS AND INVESTMENTS - CONTINUED

Deposits:			
Imprest cash on hand	\$ 5,700	--	\$ 5,700
Cash and equivalents	<u>5,766,082</u>	<u>1,051,622</u>	<u>6,817,703</u>
Total Deposits	\$5,771,782	\$ 1,051,622	\$6,823,403
Investments	<u>18,022,340</u>	<u>2,860,381</u>	<u>20,882,722</u>
Total	<u>\$23,794,122</u>	<u>\$3,912,003</u>	<u>\$27,706,125</u>
GASB #3 - FDIC Coverage	961,828	165,397	1,127,225
Bank Balance	4,404,075	657,284	5,061,359
Uninsured	3,442,248	491,887	3,934,135
<u>Investments</u>			
	Investment Category (1)	Investment Category 2	Total Market Value
<u>Investment Type</u>			
TRUST ACCOUNTS: Primary CD's	945,000		945,000
Federal Home Loans	1,990,000		1,990,000
U.S. Government Agency Obligation and Commercial Paper	9,237,049		9,237,049
Investments not subject to Categorization			
Deferred Comp - Mutual Funds			5,850,291
Component Units:			
TRUST ACCOUNTS:			
U.S. Government Agency Obligation and Commercial Paper		1,838,782	
Deferred Comp - Mutual Funds			<u>1,021,599</u>
Totals	<u>\$12,172,049</u>	<u>\$1,838,782</u>	<u>\$20,882,722</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 3 - DEPOSITS AND INVESTMENTS - CONTINUED

- (1) Insured or Registered; or Securities held by the county or the county's Agent in the county's name.
- (2) Uninsured and Unregistered, with Securities held by the Dealer's Trust Department or its agent in the county's name.
- (3) Uninsured and Unregistered, with Securities held by the Dealer, or the Dealer's Trust Department or Agent but not in the county's name.

Statutory Authority

Act 217, PA 1982, authorizes the primary government and its component units to deposit and invest in:

1. Bonds and other direct obligations of the United States or its agencies.
2. Certificates of deposit, savings accounts, deposit accounts, or depository receipts of federally insured banks, insured savings and loan associations or credit unions insured by the national credit union administration that are eligible to be depository of surplus money belonging to the State under Section 5 or 6 of Act 105, PA 1855, as amended.
3. Commercial paper rated at time of purchase within the three highest classifications established by not less than two standard rating services with a maturity no more than 270 days after purchase. Not more than 50 percent of any fund may be invested in commercial paper at any time.
4. United States government or Federal agency obligation repurchase agreements.
5. Banker's acceptance of United State banks.
6. Mutual funds composed of investments which are legal for direct investments by local units of government in Michigan.

The primary government and its component unit investments are in accordance with statutory authority.

Michigan law prohibits security in the form of collateral, surety bond, or another form for the deposit of public money.

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 4 - FAMILY INDEPENDENCE AGENCY ACCOUNTS RECEIVABLE

The Family Independence Agency Special Revenue Fund has recorded the primary government portion of outstanding accounts receivable from social welfare recipients resulting from benefits paid from County funds which are recoverable from the recipients. Historical collection experience, however, has indicated that the majority of these receivables are estimated to be uncollectible. Accordingly, the County has provided an allowance for uncollectible accounts in the financial statements of \$4,500 as of December 31, 2002.

NOTE 5 - RESTRICTED ASSETS

Restricted assets as of December 31, 2002, contain certain amounts which have been restricted for specific purposes and are recorded at cost. These amounts and the funds to which they relate to are as follows:

A. Medical Care Facility Enterprise Fund

The administrative board of the facility designated/restricted assets to fund:

1. Future capital purchases	\$1,732,996
2. Future pension payments	<u>215,943</u>
	<u>\$1,948,939</u>

Additional related disclosure of the designated assets is available in the 2001 audited financial statements of the facility.

B. Expendable Trust Fund

The Deferred Compensation Fund has restricted assets in the amount of \$5,850,291 relating to the primary government employee's portion of their earnings deposited into the deferred compensation plan offered through the primary government. See Note 20 for more information on the deferred compensation plan.

C. Component Units

The Road Commission has restricted assets in the amount of \$1,021,599 relating to their employee's contribution to a deferred compensation plan.

NOTE 6 - CAPITAL ASSETS

Capital assets relating to the Medical Care Facility, Airport (Enterprise Funds) and the Service Center and Copy/Computer (Internal Service Fund) are recorded at cost and are accounted for in those funds. Depreciation on such capital assets is charged as an expense against the operations of the funds on a straight-line basis. For the year ended December 31, 2001, depreciation totaling \$478,005; \$14,713, \$42,007 and \$91,010 has been included in the operating expense of the Medical Care Facility, Airport, Service Center

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - CAPITAL ASSETS - CONTINUED

Funds, and Copy/Computer, respectively.

A summary of the primary government's Enterprise Fund and Internal Service Fund capital assets at December 31, 2002, is as follows:

	<u>ENTERPRISE FUNDS</u>	<u>INTERNAL SERVICE FUNDS</u>
Buildings	\$9,726,675	\$833,454
Land and improvements other than buildings	266,623	35,891
Machinery and equipment	<u>1,667,138</u>	<u>828,599</u>
	11,660,436	1,697,944
Less accumulated depreciation	<u>5,193,319</u>	<u>853,673</u>
	<u>\$6,467,117</u>	<u>\$ 844,271</u>

The investment in the general fixed assets of the primary government is not available.

CAPITAL ASSETS - ROAD COMMISSION

The following is a summary of changes in the General Fixed Assets for the Road Commission:

	<u>Balance 01/01/02</u>	<u>Additions</u>	<u>Disposals</u>	<u>Adjustments</u>	<u>Balance 9/30/02</u>
Property, Plant, and Equipment:					
Land	\$223,594	\$ 4,271	\$ --	\$ --	\$227,865
Depletable assets	161,686	--	--	--	161,686
Vehicles	51,838	--	--	--	51,838
Buildings	1,874,136	8,220	--	--	1,882,356
Equipment - Road	10,973,703	8,000	660,066	531	10,322,168
Equipment - Shop	149,414	4,543	23,009	--	130,948
Equipment - Engineers	63,194	--	--	--	63,194
Equipment - Yard & Storage	267,613	--	--	[1]	267,612
Office equipment and furniture	<u>163,517</u>	<u>1,626</u>	<u>--</u>	<u>--</u>	<u>165,143</u>
TOTAL ASSETS	<u>\$13,928,695</u>	<u>\$ 26,660</u>	<u>\$ 683,075</u>	<u>\$ 530</u>	<u>\$13,272,810</u>
Accumulated Depreciation:					
Depletable Assets	\$161,686	\$ --	\$ --	\$ --	\$161,686
Vehicles	27,201	7,670	--	--	34,871
Buildings	1,010,042	33,816	--	--	1,043,858
Equipment - Road	8,725,266	569,274	199,845	63,778	9,158,473

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 6 - CAPITAL ASSETS - ROAD COMMISSION - CONTINUED

Equipment - Shop	81,174	8,169	17,420	874	72,797
Equipment - Engineers	47,793	3,928	--	--	51,721
Equipment - Yard & Storage	67,132	13,347	--	--	80,479
Office equipment and furniture	<u>104,146</u>	<u>18,931</u>	--	--	<u>123,077</u>
TOTAL DEPRECIATION AND DEPLETION	<u>\$10,224,440</u>	<u>\$655,135</u>	<u>\$217,265</u>	<u>\$64,652</u>	<u>\$10,726,962</u>

Plant and Equipment Equity - Net	<u>\$ 3,704,255</u>	<u>\$2,545,848</u>
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CAPITAL ASSETS - EDC

The EDC has capital lease receivables in the amount of \$964,917.

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES

Interfund receivables and payables at December 31, 2002, are as follows:

Due to General Fund From Special Revenue Funds:		
Family Independence Agency		\$ 1,743
Family Independence Agency - Child Care Fund		35,098
Sheriff - M.C.T.V.		<u>7,449</u>
		<u>\$ 44,290</u>
Due to General Fund from Other Funds:		
Payroll Fund		<u>20,000</u>
		20,000
Total Due to General Fund		<u>\$ 64,290</u>
Interfund Receivables:		
Due to Sawyer Revolving Loan Fund from Sawyer Development		23,498
Due to Sawyer CDBG from Airport		57,066
Due to EDA I from Airport		73,715
Due to D.T. Revolving Fund from Airport		<u>450,000</u>
		<u>604,279</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 7 - INTERFUND RECEIVABLES/PAYABLES - CONTINUED

Due to Component Unit from Other Funds:	
Road Commission	<u>115,835</u>
	<u>115,835</u>
 Total Interfund Receivables	 <u>\$ 784,404</u>

Reconciliation to the combined balance sheet as a result of reporting differences by County Road Commission are as follows:

Total Interfund Receivables	\$784,404
Less amount due to Road Commission not on Airport December 31, 2002, statement	<u>115,835</u>
Total Interfund Payables	<u>\$ 668,569</u>

NOTE 8 - VESTED EMPLOYEE BENEFITS

The County accrues the liability for earned sick leave based on the vesting method. The liability is accrued as the benefits are earned if it is probable that the County will compensate the employees conditioned upon retirement, death, or termination of employment. Employees earn annual vacation, sick, and combined leave at a rate of a certain number of days per year based on the number of years of service up to a maximum number of accumulated days. Annual vacation, sick, and combined leave days are based on various Labor Union Contract terms and administrative policies of the primary government.

The current portion of the liability for governmental fund types, and the entire liability for proprietary fund types are reported as part of the accrued expenses in the respective funds. The long-term portion of the liability applicable to the governmental fund types is reported in the General Long-Term Debt Account Group.

The liability is recorded as follows:

<u>Accrued Sick and Vacation:</u>	<u>Sick Leave</u>	<u>Vacation</u>	<u>Total</u>
Governmental Types:			
General Fund	--	41,124	41,124
Friend of the Court	--	1,944	1,944
Central Dispatch	--	269	269

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 8 - VESTED EMPLOYEE BENEFITS - CONTINUED

M.C.T.V.	--	636	636
Probate Court Child Care	--	4,531	4,531
Commission on Aging	--	1,325	1,325
K.I. Sawyer Development	--	<u>2,007</u>	<u>2,007</u>
	--	51,836	51,836
Proprietary Types:			
Airport	105,365	24,534	129,899
Medical Care	<u>201,769</u>	<u>229,514</u>	<u>431,283</u>
	307,134	254,048	561,182
Long-Term Debt Account Group			
Health Department	168,095	107,044	275,139
General and Other Funds	<u>829,990</u>	<u>381,376</u>	<u>1,211,366</u>
	998,085	488,420	1,486,505
Component Units:			
Road Commission	<u>432,452</u>	<u>84,395</u>	<u>516,847</u>
Total	<u>\$1,737,671</u>	<u>\$ 878,699</u>	<u>\$2,616,370</u>

NOTE 9 - LONG-TERM DEBT

The following is a summary of changes in general long-term debt for the year ended December 31, 2002:

	<u>Balance</u>			<u>Balance</u>
	<u>01/01/02</u>	<u>Additions</u>	<u>Deletions</u>	<u>12/31/02</u>
General Long-Term Debt Account Group:				
Primary Government:				
Building Authority Bonds	\$2,115,000	\$ --	\$160,000	\$1,955,000
Accrued Compensated Absences	1,498,649	--	12,144	1,486,505
MERS Rollover	<u>180,533</u>	<u>--</u>	<u>60,183</u>	<u>120,370</u>
Total Primary Government	<u>\$3,794,202</u>	<u>--</u>	<u>\$232,327</u>	<u>\$3,561,875</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 - LONG-TERM DEBT - CONTINUED

Discrete Component Units:

Road Commission:

Installment Note Payable - Equipment	681,457	--	681,457	--
Lease Purchase #1	174,445	--	174,445	--
Lease Purchase #2	173,778	--	173,778	--
Lease Purchase #3	173,778	--	173,778	--
Bond	2,000,000	--	2,000,000	1,800,000
Accrued Compensated Absences	560,338	--	43,491	516,847

EDC:

Installment Note Payable #1	544,010	--	43,024	500,986
Installment Note Payable #2	--	500,000	12,071	487,929

Drainage Districts:

Badger Creek Drain Installment Notes	575,000	--	55,000	520,000
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Pathways (Joint Venture):

Bulding Authority Bonds	855,000	--	855,000	--
Installment Contract - Bank	10,542	--	10,542	--

DPW:

Marquette County Refunding
 Bonds (Unlimited Tax):
 Series 1998

1,085,000	--	140,000	945,000
-----------	----	---------	---------

Marquette County Refunding
 Bonds (Limited Tax):
 Series 1998A
 Series 1998B

5,140,000	--	880,000	4,260,000
<u>340,000</u>	--	<u>50,000</u>	<u>290,000</u>

Total Component Units	<u>12,313,348</u>	<u>500,000</u>	<u>3,492,586</u>	<u>9,320,762</u>
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Total General Long-Term Debt Account Group	<u>\$16,107,550</u>	<u>500,000</u>	<u>\$3,724,913</u>	<u>\$12,882,637</u>
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COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 - LONG-TERM DEBT - CONTINUED

SCHEDULE OF BUILDING AUTHORITY BONDS, SERIES 1900-1
December 31, 2002

<u>YEAR</u>	<u>January 1</u>		<u>July 1</u>	
	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	175,000	46,847	42,998	264,845
2004	185,000	42,997	38,835	266,832
2005	200,000	38,835	34,235	273,070
2006	205,000	34,235	29,418	268,653
2007	225,000	29,417	24,074	278,491
2008-2011	<u>965,000</u>	<u>58,162</u>	<u>34,089</u>	<u>1,057,251</u>
TOTALS	<u>\$1,955,000</u>	<u>\$250,493</u>	<u>\$203,649</u>	<u>\$2,409,142</u>

Issued originally in 1991 for \$2,800,000 to purchase and remodel facilities primarily to house community mental health staff, mature annually as above and bear interest at 6-10% per annum.

DISCRETE COMPONENT UNITS:

ROAD COMMISSION:

BOND

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	200,000	75,800	275,800
2004	200,000	67,800	267,800
2005	200,000	59,800	259,800
2006	200,000	51,800	251,800
2007	200,000	43,800	243,800
Thereafter	<u>800,000</u>	<u>89,100</u>	<u>889,100</u>
TOTALS	<u>\$1,800,000</u>	<u>\$388,100</u>	<u>\$2,188,100</u>

On June 7, 2001, the Marquette County Road Commission issued \$2,000,000 Michigan Transportation Fund Revenue Note of 2001 ("Bond") for the purpose of equipment purchases and other long-term debt payoff. The bond's interest is due semi-annually on February 7 and August 7 at a rate of 4.0% with principal due August 7 each year.

**COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

**NOTE 9 - LONG-TERM - CONTINUED
DISCRETE COMPONENT UNITS - CONTINUED**

EDC:

<u>INSTALLMENT NOTE PAYABLE #1</u>			
<u>YEAR</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>TOTAL</u>
2003	32,345	46,712	79,057
2004	29,093	49,965	79,058
2005	25,614	53,444	79,058
2006	<u>5,832</u>	<u>350,865</u>	<u>356,697</u>
TOTALS	<u>\$92,884</u>	<u>\$500,986</u>	<u>\$593,870</u>

Installment Note Payable #1 is through Wells Fargo Bank. The loan was originally dated October 25, 2001, for \$551,007 with monthly payments of \$6,588.13 bearing an interest rate of 6.75%.

<u>INSTALLMENT NOTE PAYABLE #2</u>			
<u>YEAR</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>TOTAL</u>
2003	30,602	37,819	68,421
2004	<u>19,004</u>	<u>450,110</u>	<u>469,114</u>
TOTALS	<u>\$49,606</u>	<u>\$487,929</u>	<u>\$537,535</u>

Installment Note Payable #2 is through Wells Fargo Bank. The loan was originally dated August 5, 2002, for \$500,00 with monthly payments of \$5,701.76 bearing an interest rate of 6.5%.

DRAINAGE DISTRICTS:

The Badger Creek Drain Bonds (Limited Tax General Obligation) were issued originally in 1994 with interest rates of 6.2% - 8.00%.

SCHEDULE OF BADGER CREEK DRAINAGE DISTRICT BONDS

December 31, 2002

<u>YEAR</u>	<u>April 1</u>		<u>October 1</u>	
	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	17,483	60,000	15,562	93,045
2004	15,562	65,000	13,450	94,012
2005	13,450	70,000	11,140	94,590
2006	11,140	75,000	8,628	94,768
2007	8,628	80,000	5,907	94,535
2008-2009	<u>8,882</u>	<u>170,000</u>	<u>2,975</u>	<u>181,857</u>
TOTALS	<u>\$75,145</u>	<u>\$520,000</u>	<u>\$57,662</u>	<u>\$652,807</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 9 - LONG-TERM DEBT - CONTINUED

DISCRETE COMPONENT UNITS - CONTINUED

SCHEDULE OF MARQUETTE COUNTY REFUNDING BONDS
(UNLIMITED TAX) SERIES 1998
December 31, 2002

<u>YEAR</u>	<u>June 1</u>	<u>December 1</u>		<u>TOTAL</u>
	<u>INTEREST</u>	<u>INTEREST</u>	<u>PRINCIPAL</u>	
2003	20,398	20,397	150,000	190,795
2004	17,173	17,172	155,000	189,345
2005	13,840	13,840	160,000	187,680
2006	10,400	10,400	160,000	180,000
2007	6,960	6,960	160,000	173,920
2008	<u>3,520</u>	<u>3,520</u>	<u>160,000</u>	<u>167,040</u>
TOTALS	<u>\$72,291</u>	<u>\$72,289</u>	<u>\$945,000</u>	<u>\$1,089,580</u>

Marquette County Refunding Bonds (Unlimited Tax) Series 1998 issued for \$1,585,000 of which \$1,485,000 was part of the refunding. The refunding resulted in a net savings of \$109,140. The refunding bonds are dated July 1, 1998, mature annually as scheduled above and bear interest at a maximum of 6.0% per annum.

SCHEDULE OF MARQUETTE COUNTY REFUNDING
BONDS (LIMITED TAX) SERIES 1998A
December 31, 2002

<u>YEAR</u>	<u>May 1</u>	<u>PRINCIPAL</u>	<u>November 1</u>	
	<u>INTEREST</u>		<u>INTEREST</u>	<u>TOTAL</u>
2003	92,253	870,000	73,767	1,036,020
2004	73,766	625,000	60,485	759,251
2005	60,485	320,000	53,686	434,171
2006	53,685	325,000	46,698	425,383
2007	46,697	330,000	39,603	416,300
2008-2013	<u>131,001</u>	<u>1,790,000</u>	<u>91,397</u>	<u>2,012,398</u>
TOTALS	<u>\$457,887</u>	<u>\$4,260,000</u>	<u>\$365,636</u>	<u>\$5,083,523</u>

Marquette County Refunding (Limited Tax) Series 1998A issued for \$7,665,000 of which \$6,195,000 was part of the refunding. The refunding resulted in a net savings of \$234,543. The refunding bonds are dated July 1, 1998, mature annually as scheduled above and bear interest at a maximum of 6.0% per annum.

**COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 9 - LONG-TERM DEBT - CONTINUED

DISCRETE COMPONENT UNITS - CONTINUED

**SCHEDULE OF MARQUETTE COUNTY REFUNDING BONDS
(LIMITED TAX) SERIES 1998B
December 31, 2002**

<u>YEAR</u>	<u>March 1</u>		<u>September 1</u>	
	<u>INTEREST</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
2003	6,528	55,000	5,345	66,873
2004	5,345	50,000	4,245	59,590
2005	4,245	55,000	3,007	62,252
2006	3,008	60,000	1,627	64,635
2007	<u>1,628</u>	<u>70,000</u>		<u>71,628</u>
TOTALS	<u>\$20,754</u>	<u>\$290,000</u>	<u>\$14,224</u>	<u>\$324,978</u>

Marquette County Refunding Bonds (Limited Tax) Series 1998B issued for \$470,000. The refunding resulted in a net savings of \$36,601. The refunding bonds are dated July 1, 1998, mature annually as scheduled above and bear interest at a maximum of 6.0% per annum.

NOTE 10 - DEFERRED REVENUE

Deferred revenues are those where asset recognition criteria have been met but for which revenue recognition criteria have not been met.

The General Fund has reported as deferred revenue the amount of \$7,584,114. This amount consists of the property tax levied on December 1, 2002, to be recorded as revenue in the subsequent year when the proceeds of the levy are budgeted and made available for the financing of County operations.

The Maintenance of Effort, Central Dispatch, Rescue Safety, and Commission on Aging Funds have reported deferred revenue in the amounts of \$684,368; \$617,903; \$139,894; and \$556,164, respectively.

These amounts consist of the property taxes levied on December 1, 2002, to be recorded as revenue in the subsequent year when the proceeds of the levy are budgeted for operating purposes.

The Small Cities Grant Revolving Loan Fund reported \$1,584,752, which represents Michigan Small Cities Grant loans to various businesses. Terms vary with respect to repayment of these loans. Proceeds from repayments on these loans will be used for future County economic development.

**COUNTY OF MARQUETTE, MICHIGAN
 NOTES TO FINANCIAL STATEMENTS
 DECEMBER 31, 2002**

NOTE 10 - DEFERRED REVENUE - CONINUED

The Community and Economic Development Fund has reported as deferred revenues the amount of \$1,840,675, which represents Community Development Block Grant loans to various individuals in accordance with the County housing rehabilitation projects. Terms vary with respect to repayment of these loans. Proceeds from repayments on these loans will be used for future County economic and community development.

The Medical Care Facility has deferred revenue of \$112,216.

The Road Commission has reported deferred revenue of \$403,438.

NOTE 11.- RESERVED FUND BALANCES

Fund balances in the various funds of the primary government and its component units have been reserved for the following purposes:

A. General Fund		
Reserved for family counseling		18,516
Reserved for vehicle replacement		<u>7,851</u>
Total General Fund		<u>\$26,367</u>
B. Special Revenue Funds		
Public Improvement Fund (Non F.R.S.)		
Reserved for projects - 1999 & Prior		69,908
Reserved for projects - 2000		117,363
Reserved for projects - 2001		125,500
Reserved for projects - 2002		186,268
Reserved for projects - Succeeding year		<u>19,185</u>
		\$518,224
Victim Restitution		
Reserved for Probation Oversight		<u>\$ 7,135</u>
M.C.T.V. Grant		
Reserved for Encumbrances		<u>\$ 1,293</u>
Commission on Aging Fund		
Reserved for various on-going projects		<u>\$20,895</u>

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 11 - RESERVED FUND BALANCES - CONTINUED

Central Dispatch	
Reserved for training	\$ 3,471
Reserved for encumbrances	<u>21,000</u>
	24,471
Total Special Revenue Funds	<u>\$572,018</u>
C. Capital Project Funds	
Reserved for Capital Projects	
CDBG Extrusion	\$446,895
P.I.C.O. Grant	<u>104</u>
Total Capital Project Funds	<u>\$ 446,999</u>
D. Expendable Trust Funds	
Reserved for Deferred Compensation	<u>\$4,501,432</u>
E. Component Units	
Debt Service Funds	
DPW Fund Limited Tax - 1998	17,427
DPW Fund Limited Tax - 1998A	1,467
DPW Fund Limited Tax - 1998B	812
Badger Creek	<u>54,721</u>
Total Component Unit Debt Service Funds	<u>\$ 74,427</u>
Component Units	
Road Commission	1,021,599
County EDC	995,595
Raney Creek Drain Fund	<u>628</u>
Total Component Units	<u>\$2,092,249</u>

NOTE 12 - FUND BALANCES/RETAINED EARNINGS

A. Retained Earning

The following enterprise funds have reserved retained earnings as of December 31, 2002:

**COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 12 - FUND BALANCES/RETAINED EARNINGS - CONTINUED

County Airport	985,361
Forest Recreation	<u>160,890</u>
	<u><u>\$1,146,251</u></u>

NOTE 13 - OPERATING TRANSFERS IN (OUT)

Reconciliation to the Combined Statement of Revenues, Expenditures and Changes in Fund Balance and the Combined Statement of Revenues, Expenses and Changes in Retained Earnings:

Operating Transfers In per the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance	\$3,324,033
--	-------------

Operating Transfers In per the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings	<u>1,126,820</u>
---	------------------

TOTAL OPERATING TRANSFERS IN \$4,366,853

Operating Transfers Out per the Combined Statement of Revenues, Expenditures, and Changes in Fund Balance	\$4,124,730
---	-------------

Operating Transfers Out per the Combined Statement of Revenues, Expenses, and Changes in Retained Earnings	<u>1,391,601</u>
--	------------------

TOTAL OPERATING TRANSFERS OUT \$5,516,331

NET OPERATING TRANSFERS OUT/IN \$1,149,478

Difference due to treatment of General Fund Appropriation to Pathway's	\$267,144
--	-----------

Difference due to treatment of General Fund Appropriation to Marq Tran	571,590
--	---------

Difference due to treatment of General Fund Appropriation to Marquette County Health Department	215,824
---	---------

Difference due to treatment of General Fund Appropriation to County EDC	61,000
---	--------

**COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 13 - OPERATING TRANSFERS IN (OUT) - CONTINUED

Difference due to treatment of Small Cities Revolving Loan Fund Transfer to County EDC	43,980
Difference due to treatment of Debt Service Transfer to General Fund	<u>[10,060]</u>
	<u>\$1,149,478</u>

NOTE 14 - LEASE COMMITMENTS

The County has entered into certain lease arrangements for office space. The office space relates to the Ishpeming District Court and is for a fifteen-year non-cancelable period ending in 2003. A schedule of the annual payments are as follows:

<u>Year</u>	<u>Office Space</u>
2003	<u>51,470</u>
TOTAL	<u>\$51,470</u>

The County has also entered into a lease arrangement for both office space and on-site parking. The office space and on-site parking relate to Pathways (Joint Venture) and is for a twenty-year period ending in 2011. A schedule of annual payments is as follows:

<u>Year</u>	<u>Annual Rent</u>
2003	394,994
2004	401,256
2005	411,372
2006	423,655
Thereafter	<u>1,825,161</u>
TOTAL	<u>\$3,456,438</u>

NOTE 15 - OTHER POST EMPLOYMENT BENEFITS

The County of Marquette offers group benefit health insurance coverage under various collective bargaining agreements covering substantially all employees and former employees of the County. The amount paid for former County employees for the fiscal year ended December 31, 2002, was \$661,214. There were 91 participants eligible to receive benefits and are participating. This benefit is accounted for on the "pay-as-you-go" method, whereby the County is reporting the amounts paid as expenditures in the year the amount is paid for the benefit provided.

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 16 - ENTERPRISE FUNDS - SEGMENT INFORMATION

The primary government maintains three enterprise funds: a medical care facility which provides medical care to needy patients, a county airport which provides transportation services and a forestry fund. Segment information for the year ended December 31, 2002, is as follows:

	<u>MEDICAL FACILITY</u>	<u>AIRPORT</u>	<u>FOREST/RECREATION</u>
OPERATING REVENUES	\$8,327,754	\$1,497,873	\$108,007
OPERATING EXPENSES			
Before depreciation & amortization	8,051,256	2,195,639	185,513
Depreciation	478,005	14,713	--
Operating earnings [loss]	[201,507]	[712,479]	[145,406]
Operating transfers in [out]	--	485,000 [472,601]	[68,000]
NET EARNINGS [LOSS]	[165,423]	[703,362]	[137,106]
Property, Plant & Equip. Net Additions [Deletions]	357,902	--	--
NET WORKING CAPITAL	1,985,219	1,068,246	573,707
TOTAL ASSETS	11,130,824	1,838,137	588,641
LONG-TERM DEBT	--	--	--
TOTAL EQUITY	\$10,004,014	\$1,049,205	\$573,707

NOTE 17 - MAINTENANCE OF EFFORT

Maintenance of effort (M.O.E.) is a county obligation to the State of Michigan. Every month, the state bills the county, at a per diem rate, for each Medicaid patient day at the Medical Care Facility.

Expenses relating to M.O.E. were not included in the Medical Care Facility financial statements even though directly related to the Facility's operations but under the premise they are paid directly by the County M.O.E. Fund.

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 18 - FISCAL YEAR

All funds of the primary government and its component units were audited and reported on as of December 31, 2002, except the Road Commission. In 2002, the Marquette County Road Commission changed its fiscal year end from December 31 to September 30. Accordingly, the component unit financial information included in this report reflects activity for the nine months ended September 30, 2002.

NOTE 19 - PENSION PLANS

DEFINED BENEFIT PENSION PLAN - COUNTY

Plan Description. The County participates in the Michigan Municipal Employees Retirement System, an agent multiple-employer defined benefit pension plan that covers all employees of the County. The system provides retirement, disability, and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 447 North Canal Street, Lansing, Michigan 48917-9755.

Funding Policy. The obligation to contribute to and maintain the system for these employees was established by negotiation with the County's competitive bargaining units and requires a contribution from the employees ranging from 2-3% of gross wages.

Annual Pension Cost. For year ended December 31, 2002, County annual pension cost of \$1,247,555 for the plan was equal to the County's required and actual contribution. The annual required contribution was determined as part of an actuarial valuation at December 31, 2000, using the entry actual age cost method. Significant actuarial assumptions used include: (a) an 8.0% investment rate of return; (b) projected salary increases of 4.5% per year. Both (a) and (b) include an inflation component of 4.5%. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility over a four-year period. The unfunded actuarial liability is being amortized as a level percentage of payroll on a closed basis.

Three-Year Trend Information.

	<u>Fiscal Year Ended December 31:</u>		
	<u>2001</u>	<u>2000</u>	<u>1999</u>
Actuarial Value of Assets	\$33,496,204	\$31,046,381	\$31,234,298
Actuarial Accrued Liability (entry age)	42,762,374	38,286,793	37,434,880
Unfunded AAL	9,266,170	7,240,412	6,200,582
Funded Ratio	78%	81%	83%
Covered Payroll	10,912,630	10,883,718	13,062,981
UAAL as a Percentage of Covered Payroll	85%	67%	47%

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 19 - PENSION PLANS - CONTINUED

DEFINED CONTRIBUTION PLAN - COUNTY OF MARQUETTE

The County also provides pension benefits to its employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The County established the plans in the form of the ICMA Retirement Corporation Governmental Money Purchase Plan and Trust, as amended by and as authorized by Section 19A of the Municipal Employee's Retirement System of Michigan Plan Document. The ICMA Retirement Corporation is the Plan Administrator. The County's total pension expense for this plan for this current fiscal year was \$307,477.

The Road Commission participates (through a separate plan) in the Michigan Municipal Employees Retirement System, an agent multiple-employer defined benefit pension plan that covers all employees of the Road Commission. The system provides retirement, disability, and death benefits to plan members and their beneficiaries. The Michigan Municipal Employees Retirement System issues a publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to MERS at 447 North Canal Street, Lansing, Michigan 48917-9775.

The Road Commission provides pension benefits to all of its full-time union employees through a defined contribution plan. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings. The Road Commission's total pension expense for this plan for their current fiscal year ended September 30, 2002, was \$9,846.

NOTE 20 - DEFERRED COMPENSATION PLAN

Marquette County offers its employees deferred compensation plans created in accordance with the Internal Revenue Code, Section 457. The plans, available to all primary government employees, permit them to defer a portion of their current earnings until the employee's termination, retirement, death or unforeseeable emergency. The amounts deferred under the plan are held in a trust for the exclusive benefit of plan participants and their beneficiaries.

The plans are administered by the International City Management Association (ICMA), Nationwide, and F. T. Jones. The plan administrators agree to hold harmless and indemnify the primary government, its appointed and elected officers and participating employees from any loss resulting from ICMA, Nationwide, and/or F. T. Jones or their agent's failure to perform its duties and services pursuant to the ICMA, Nationwide, and/or F. T. Jones Program.

The plan assets are included in the primary government's financial statements in the Expendable Trust Fund. A summary of the activity in the plan for the year ended December 31, 2002, is as follows:

**COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002**

NOTE 20 - DEFERRED COMPENSATION PLAN - CONTINUED

	<u>Balance</u> <u>1/1/02</u>	<u>Deposits</u>	<u>Earnings</u>	<u>Withdrawals</u>	<u>Balance</u> <u>12/31/02</u>
Primary Government:					
I.C.M.A. Plan	4,106,577	341,869	[424,823]	[304,114]	3,719,509
F. T. Jones	0	113,974	[1,265]	0	112,709
Nationwide	<u>836,394</u>	<u>68,300</u>	<u>[105,175]</u>	<u>[130,305]</u>	<u>669,214</u>
	<u>\$4,942,971</u>	<u>\$524,143</u>	<u>\$[531,263]</u>	<u>\$[434,419]</u>	<u>\$4,501,432</u>
Health Department:					
I.C.M.A. Plan	1,175,557	125,625	[214,340]	[68,237]	1,018,605
Nationwide	<u>367,388</u>	<u>36,576</u>	<u>[68,382]</u>	<u>[5,328]</u>	<u>330,254</u>
	<u>\$1,542,945</u>	<u>\$162,201</u>	<u>\$[282,722]</u>	<u>\$[73,565]</u>	<u>\$1,348,859</u>
Totals	<u><u>\$6,485,916</u></u>	<u><u>\$686,344</u></u>	<u><u>\$[813,985]</u></u>	<u><u>\$[507,984]</u></u>	<u><u>\$5,850,291</u></u>

**NOTE 21 - EXCESS OF ACTUAL EXPENDITURES/EXPENSES OVER BUDGET IN
INDIVIDUAL FUNDS**

The following funds of the primary government had an excess of actual expenditures/expenses over appropriations for the year ended December 31, 2002:

	<u>Excess Expenditures/ Expenses</u>
Special Revenue Funds:	
Sawyer Protection/Maintenance Fund	34,016
Sawyer Intermediary Relending Fund	27,445
Law Library	918
Soldier/Sailor Relief Fund	545
Health Department	10,863

NOTE 22 - COMMITMENTS AND CONTINGENCIES

Risk Management - The government is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The government was unable to obtain general liability insurance at a cost it considered to be economically justifiable. The County joined together with other governments and created a public entity risk pool currently operating as a common risk management and insurance program. The government pays an annual premium to

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 22 – COMMITMENTS AND CONTINGENCIES - CONTINUED

the pool for its general insurance coverage. The agreement provides that the pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of \$75,000 for each insured event.

Grant Assistance – The County has received significant assistance from state and federal agencies in the form of various grants. The disbursement of funds received under the programs generally requires compliance with terms and conditions specified in the grant agreement and is subject to audit by the grantor agency. Any disallowed claims resulting from such audits could become a liability of the applicable fund of the County.

The County has entered into several commitments with contractors and other service providers in connection with the conversion of the former K.I. Sawyer Air Force Base. The funding for these commitments will be provided through state and federal grants, local matches, lease revenues, and private contributions.

Financial Assurance – The County has provided the Marquette County Solid Waste Management Authority with a letter of financial assurance in the amount of \$786,230. The letter of financial assurance is required by the Michigan Department of Environmental Quality in order for the Authority to demonstrate financial assurance for the closure and post-closure costs projected for the landfill.

The County has assumed no actual costs in connection with issuing the letter of financial assurance to the Authority. The financial assurance in connection with closure and post-closure costs are currently guaranteed by all assets of the Authority. In addition to the Authority assets, the full faith and credit of the 22 municipalities of Marquette County stands behind the Authority and ahead of the County.

The government continues to carry commercial insurance for all other risks of loss. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The pooling agreement allows for the pool to make additional assessments to make the pool self-sustaining. The government is unable to provide an estimate of the amounts of additional assessments that may be required to make the pool self-sustaining.

NOTE 23 – JOINT VENTURE COMMUNITY MENTAL HEALTH SERVICES

Pursuant to an amendment to the Mental Health Code, Public Act 290 of 1995, the Counties of Alger, Marquette, Delta, and Luce created a Community Mental Health Authority with powers and duties as defined in Section 205, MCL 330.1205, known as Pathways to Healthy Living. Under such provisions, Pathways to Healthy Living became a separate legal entity from the counties and has its own reporting unit. The Board consists of members of the participating counties as appointed by the respective counties. The Board has full power to comply and carry out the financial and clinical provisions of the Mental Health Code. Summary financial information as of and for the fiscal year ended September 30, 2002, for the Board is as follows:

COUNTY OF MARQUETTE, MICHIGAN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2002

NOTE 23 - JOINT VENTURE COMMUNITY MENTAL HEALTH SERVICES - CONTINUED

Assets	\$15,009,085
Liabilities	7,611,694
Fund Equity	7,397,391
Total Revenues	36,859,567
Total Expenditures	35,239,446
Net increase (decrease) in Fund Equity	312,977

The separately issued financial statements can be obtained from the administrative office of the Board at: **Pathways to Healthy Living, 200 West Spring Street, Marquette, MI 49855.**

NOTE 24 - FUND BALANCE RESTATEMENT

A prior period adjustment was made in the EDC Fund in the amount of \$85,330 to capitalize assets previously expensed and to write off bad debts pertaining to 2001.

A prior period adjustment was made in the Expendable Trust Fund in the amount of \$19,532 to record a 2001 market value adjustment.

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COUNTY OF MARQUETTE, MICHIGAN
 GENERAL FUND
 BALANCE SHEET
 December 31, 2002

ASSETS

Cash and cash equivalents		\$	688,538
Receivables:			
State of Michigan	\$		-
Federal Government			-
Due from other funds		64,290	
Taxes receivable-current		6,654,741	
Delinquent property taxes		71,588	
Other Receivables		<u>897,769</u>	7,688,388
Prepaid Expenses			38,666
Inventory			<u>3,697</u>
Total Assets		\$	<u><u>8,419,289</u></u>

LIABILITIES AND FUND EQUITY

Liabilities			
Accounts payable		\$	69,743
Accrued payroll			196,624
Accrued Sick & Vacation Leave			41,124
Due to other funds			-
Due to State of Michigan			-
Other Liabilities			12
Deferred revenue			<u>7,584,114</u>
Total Liabilities			<u>7,891,617</u>
Fund Balance			
Reserved - Family counseling	\$	18,516	
Reserved - Vehicle Replacement		7,851	
Reserved - Encumbrances		<u>-</u>	26,367
Unreserved			<u>501,305</u>
Total Fund Equity			<u>527,672</u>
Total Liabilities and Fund Equity		\$	<u><u>8,419,289</u></u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Taxes and penalties	\$ 8,887,120	\$ 8,839,076	\$ (48,044)
Licenses and permits	444,756	429,978	(14,778)
Federal sources	345,807	326,870	(18,937)
State sources	3,078,644	2,991,506	(87,138)
Charges for services	2,228,112	2,313,605	85,493
Interest	97,200	82,093	(15,107)
Other	<u>998,289</u>	<u>990,260</u>	<u>(8,029)</u>
Total Revenues	<u>16,079,928</u>	<u>15,973,388</u>	<u>(106,540)</u>
<u>EXPENDITURES</u>			
Current			
Legislative	222,533	221,957	576
Courts	3,193,194	3,079,359	113,835
Management	944,171	955,481	(11,310)
Public Records	1,256,634	1,263,925	(7,291)
Law Enforcement	5,047,329	5,053,802	(6,473)
Human Services	126,611	135,134	(8,523)
Resource Management/Development	1,700,167	1,677,567	22,600
Contingency			.
Other	<u>1,164,385</u>	<u>1,159,439</u>	<u>4,946</u>
Total Expenditures	<u>13,655,024</u>	<u>13,546,664</u>	<u>108,360</u>
<u>EXCESS REVENUES OVER (UNDER)</u>			
<u>EXPENDITURES</u>	<u>2,424,904</u>	<u>2,426,724</u>	<u>1,820</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	755,144	761,200	6,056
Operating transfers out	<u>(3,180,048)</u>	<u>(3,180,966)</u>	<u>(918)</u>
Total Other Financing Sources (uses)	<u>(2,424,904)</u>	<u>(2,419,766)</u>	<u>5,138</u>
<u>EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES</u>			
	\$ <u> .</u>	6,958	\$ <u>6,958</u>
<u>FUND BALANCE - January 1, 2002</u>			
		<u>520,714</u>	
<u>FUND BALANCE - December 31, 2002</u>			
		<u>\$ 527,672</u>	

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF REVENUES AND OPERATING
TRANSFERS IN - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>TAXES AND PENALTIES</u>			
Ad Valorem Taxes	\$ 7,234,400	\$ 7,190,841	\$ (43,559)
Commercial Forest Taxes	153,765	153,768	3
Specific Taxes	1,133,092	1,133,101	9
Trailer Taxes	2,685	2,756	71
Tax Reverted Tax	18,300	18,290	(10)
Swamp Tax	194,500	194,411	(89)
Federal Lands Tax	17,400	17,401	1
P.I.L.T. for M.S.H.D.A. Properties	12,385	12,387	2
Indian Gaming Tax	116,343	111,907	(4,436)
Interest on Taxes	2,550	2,548	(2)
Expense of Sale	1,700	1,666	(34)
<u>TOTAL TAXES AND PENALTIES</u>	<u>8,887,120</u>	<u>8,839,076</u>	<u>(48,044)</u>
<u>LICENSES AND PERMITS</u>			
Marriage Licenses	3,000	3,210	210
Pistol Permits	3,636	3,636	-
Other Licenses and Permits	2,140	2,144	4
Circuit Court Family Counseling	7,700	7,710	10
Building Permits	428,280	413,278	(15,002)
<u>TOTAL LICENSES AND PERMITS</u>	<u>444,756</u>	<u>429,978</u>	<u>(14,778)</u>
<u>FEDERAL GRANTS</u>			
C.O.P.S. Universal Grant	106,314	106,321	7
Prosecuting Atty Domestic Violence Grant	159,389	131,164	(28,225)
Domestic Preparedness Grant	41,236	39,419	(1,817)
Emergency Services Management (FEMA)	38,868	49,966	11,098
<u>TOTAL LICENSES AND PERMITS</u>	<u>345,807</u>	<u>326,870</u>	<u>(18,937)</u>
<u>STATE GRANTS</u>			
ADC Incentive	97,000	103,932	6,932
State Court Funding	394,201	394,201	-
Cigarette Tax	55,778	55,779	1
Convention & Tourism Tax	225,458	225,458	-
State Shared Revenue	1,227,989	1,228,009	20
Single Business Inventory Tax	106,752	106,752	-
Judicial Standardization	235,495	235,444	(51)
State Aid-Case Flow Assistance	20,835	20,836	1
Probate Judges Salary	94,195	94,195	-
Basic Grant	15,000	15,000	-
County Juvenile Officer	27,280	27,317	37
Victim's Rights Act	25,800	25,816	16
Reintegration Grant	82,000	80,991	(1,009)
Chapter I GED Grant	1,900	1,744	(156)
Food Stamp Fraud	1,035	1,035	-
Prosecuting Attorney (Prison Case)	4,000	3,920	(80)
Criminal Justice Training	6,500	6,470	(30)
Township Liquor License Fees	9,800	7,800	(2,000)
Road Patrol - P.A. 416	103,000	110,024	7,024
U.P.S.E.T. Grant	31,388	29,552	(1,836)
FEMA Needs Assessment Grant	1,320	1,000	(320)
Rural E.M.S. Grant (MDPH)	8,750	8,750	-
Substance Abuse Grant	28,411	40,582	12,171
Drug Enforcement/Probation Grant	49,078	59,523	10,445
Hazard Mitigation Grant	21,700	10,280	(11,420)
Community Service Work Group	15,829	14,246	(1,583)
Capital Improvements Bldg Renov	82,850	82,850	-
Next Generation Grant	105,300	-	(105,300)
<u>TOTAL STATE GRANTS</u>	<u>3,078,644</u>	<u>2,991,506</u>	<u>(87,138)</u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF REVENUES AND OPERATING
TRANSFERS IN - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>CHARGES FOR SERVICES</u>			
Circuit Court Costs	\$ 39,080	36,920	\$ (2,160)
Circuit Court Services	18,170	17,776	(394)
Prison Case Reimbursement	10,000	25,784	15,784
District Court Costs	575,150	598,815	23,665
District Court Supervision Fees	198,195	198,312	117
Probation Officer Assessment Fees	33,525	33,556	31
District Court Assaultive Counseling Fees	9,615	9,448	(167)
District Court Civil Fees	46,175	46,458	283
District Court Attorney Fees	41,645	42,353	708
District Court A.A.P.	28,375	28,256	(119)
Probate Court Services	21,550	21,495	(55)
Juvenile Division Services	14,000	9,320	(4,680)
Clerk Services	114,900	116,327	1,427
Tax Administration Services	87,300	84,147	(3,153)
Register of Deeds Services	278,500	282,659	4,159
Register of Deeds User Fees	29,300	29,183	(117)
Real Estate Transfer Tax	155,500	155,323	(177)
Transcript Revenue	4,415	4,184	(231)
Treasurer Services	7,500	9,276	1,776
Equalization Services	10,000	10,000	-
Pros. Attorney-License Reinstatements	675	676	1
Pros. Attorney-Drunk Driving	1,000	1,146	146
Sheriff Services	14,950	15,668	718
Contract Road Patrol	133,442	134,842	1,400
Prisoners Board	293,700	341,610	47,910
Prisoner Reimbursement	42,700	41,658	(1,042)
Sale of Meals	1,450	1,507	57
Commissary Services	3,000	3,000	-
Drain Commissioner Services	10,000	10,026	26
Building Code Services	4,300	3,880	(420)
<u>TOTAL CHARGES FOR SERVICES</u>	<u>2,228,112</u>	<u>2,313,605</u>	<u>85,493</u>
<u>INTEREST</u>			
Investment Income	97,200	82,093	(15,107)
<u>TOTAL INTEREST</u>	<u>97,200</u>	<u>82,093</u>	<u>(15,107)</u>
<u>OTHER REVENUE</u>			
Vending/Pay Phone Commissions	41,000	33,531	(7,469)
Hospital/Insurance Prem Reimbursement	750	753	3
Ordinance Fines and Costs	155,572	153,531	(2,041)
Rental Income	207,162	207,190	28
Election Reimbursements	7,500	7,715	215
Sheriff D.A.R.E. Donations	3,000	3,068	68
U.P.S.E.T. Travel Match	440	390	(50)
Sheriff-Project H.E.M.P.	980	984	4
RAP Grant	1,000	1,000	-
Mqtte. Co. Save-Life	1,200	-	(1,200)
General Reimbursements	12,100	12,103	3
Sale of Supplies	4,500	4,687	187
Indirect Cost Charges	523,350	525,818	2,468
Other Revenues	20,822	25,941	5,119
Local Contributions	13,510	13,509	(1)
Use of Criminal Justice Reserve	-	-	-
Use of Family Counseling Reserve	5,403	-	(5,403)
Cash Over/Short	-	40	40
<u>TOTAL OTHER REVENUES</u>	<u>998,289</u>	<u>990,260</u>	<u>(8,029)</u>
<u>TOTAL REVENUES</u>	<u>\$ 16,079,928</u>	<u>\$ 15,973,388</u>	<u>\$ (106,540)</u>

COUNTY OF MARQUETTE, MICHIGAN
 GENERAL FUND
 STATEMENT OF REVENUES AND OPERATING
 TRANSFERS IN - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>OTHER FINANCING SOURCES</u>			
100% Tax Payment Fund	\$ 68,000	75,500	\$ 7,500
Transfers from Other Funds	<u>687,144</u>	<u>685,700</u>	<u>(1,444)</u>
<u>TOTAL OPERATING TRANSFERS IN</u>	<u>\$ 755,144</u>	<u>\$ 761,200</u>	<u>\$ 6,056</u>

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COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>LEGISLATIVE</u>			
Board of Commissioners			
Personnel Services	\$ 195,311	\$ 195,392	\$ (81)
Supplies	5,650	5,040	610
Other Services and Charges	21,572	21,525	47
Total Board of Commissioners	<u>222,533</u>	<u>221,957</u>	<u>576</u>
TOTAL LEGISLATIVE	<u>222,533</u>	<u>221,957</u>	<u>576</u>
<u>COURTS</u>			
Circuit Court			
Personnel Services	340,666	342,057	(1,391)
Supplies	10,765	10,413	352
Other Services and Charges	199,113	192,651	6,462
Capital Outlay	-	-	-
Total Circuit Court	<u>550,544</u>	<u>545,121</u>	<u>5,423</u>
District Court			
Personnel Services	1,024,880	1,030,351	(5,471)
Supplies	41,250	41,228	22
Other Services and Charges	216,255	211,661	4,594
Capital Outlay	300	200	100
Total District Court	<u>1,282,685</u>	<u>1,283,440</u>	<u>(755)</u>
Jury Commission			
Personnel Services	1,426	1,297	129
Supplies	6,105	5,975	130
Other Services and Charges	482	464	18
Total Jury Commission	<u>8,013</u>	<u>7,736</u>	<u>277</u>
Probate Court			
Personnel Services	352,294	352,560	(266)
Supplies	9,300	8,900	400
Other Services and Charges	199,492	195,370	4,122
Capital Outlay	-	-	-
Total Probate Court	<u>561,086</u>	<u>556,830</u>	<u>4,256</u>
Juvenile Division			
Personnel Services	467,408	468,090	(682)
Supplies	7,880	7,803	77
Other Services and Charges	30,886	30,393	493
Total Juvenile Division	<u>506,174</u>	<u>506,286</u>	<u>(112)</u>
Reintegration Grant			
Personnel Services	64,212	64,389	(177)
Supplies	80	129	(49)
Other Services and Charges	10,833	10,969	(136)
Total Juvenile Division	<u>75,125</u>	<u>75,487</u>	<u>(362)</u>
Drug Enforcement/Probation Grant			
Personnel Services	34,846	35,658	(812)
Supplies	5,856	5,723	133
Other Services and Charges	10,536	9,910	626
Capital Outlay	-	-	-
Total Juvenile Division	<u>51,238</u>	<u>51,291</u>	<u>(53)</u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>COURTS - Continued</u>			
Comm. Serv. Work Group/Next Generation Grant			
Personnel Services	\$ 11,287	\$ 11,465	\$ (178)
Supplies	700	720	(20)
Other Services and Charges	80,742	40,983	39,759
Capital Outlay	65,600	-	65,600
Total Comm.Serv/Next Generation Grant	158,329	53,168	105,161
TOTAL COURTS	3,193,194	3,079,359	113,835
 <u>MANAGEMENT</u>			
County Administrator			
Personnel Services	139,120	137,915	1,205
Supplies	2,200	1,807	393
Other Services and Charges	8,983	8,855	128
Total County Administrator	150,303	148,577	1,726
Human Resources Department			
Personnel Services	113,175	113,283	(108)
Supplies	3,500	3,347	153
Other Services and Charges	84,736	86,420	(1,684)
Total Human Resources	201,411	203,050	(1,639)
Accounting/Finance			
Personnel Services	217,007	217,826	(819)
Supplies	6,440	6,336	104
Other Services and Charges	33,423	42,968	(9,545)
Capital Outlay	-	-	-
Total Accounting/Finance	256,870	267,130	(10,260)
Information Systems			
Personnel Services	277,654	278,670	(1,016)
Supplies	5,750	1,632	4,118
Other Services and Charges	52,183	56,422	(4,239)
Capital Outlay	-	-	-
Total Data Processing	335,587	336,724	(1,137)
TOTAL MANAGEMENT	944,171	955,481	(11,310)
 <u>PUBLIC RECORDS</u>			
County Clerk			
Personnel Services	322,584	323,887	(1,303)
Supplies	16,800	17,422	(622)
Other Services and Charges	18,491	18,556	(65)
Total County Clerk	357,875	359,865	(1,990)
Elections			
Personnel Services	4,475	4,393	82
Supplies	39,650	39,483	167
Other Services and Charges	7,333	7,390	(57)
Total Elections	51,458	51,266	192

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE (UNFAVORABLE)
<u>PUBLIC RECORDS - Continued</u>			
Equalization			
Personnel Services	\$ 150,275	\$ 153,591	\$ (3,316)
Supplies	5,050	5,674	(624)
Other Services and Charges	14,354	14,340	14
Capital Outlay	650	506	144
Total Equalization	<u>170,329</u>	<u>174,111</u>	<u>(3,782)</u>
Tax Administration			
Personnel Services	103,482	103,699	(217)
Supplies	24,535	24,850	(315)
Other Services and Charges	4,292	4,407	(115)
Total Tax Administration	<u>132,309</u>	<u>132,956</u>	<u>(647)</u>
G.I.S.			
Personnel Services	48,430	48,341	89
Supplies	500	833	(333)
Other Services and Charges	10,148	10,167	(19)
Total G.I.S.	<u>59,078</u>	<u>59,341</u>	<u>(263)</u>
Register of Deeds			
Personnel Services	205,235	205,427	(192)
Supplies	22,760	22,169	591
Other Services and Charges	6,861	6,638	223
Total Register of Deeds	<u>234,856</u>	<u>234,234</u>	<u>622</u>
Treasurer			
Personnel Services	233,875	234,128	(253)
Supplies	5,800	7,225	(1,425)
Other Services and Charges	11,054	10,799	255
Capital Outlay	-	-	-
Total Treasurer	<u>250,729</u>	<u>252,152</u>	<u>(1,423)</u>
TOTAL PUBLIC RECORDS	<u>1,256,634</u>	<u>1,263,925</u>	<u>(7,291)</u>
<u>LAW ENFORCEMENT</u>			
Prosecuting Attorney			
Personnel Services	776,060	785,448	(9,388)
Supplies	26,000	25,019	981
Other Services and Charges	42,564	43,533	(969)
Capital Outlay	-	-	-
Total Prosecuting Attorney	<u>844,624</u>	<u>854,000</u>	<u>(9,376)</u>
Prosecuting Attorney-Domestic Violence Grant			
Personnel Services	117,639	114,935	2,704
Supplies	-	-	-
Other Services and Charges	41,950	32,403	9,547
Capital Outlay	-	-	-
Total Prosecuting Atty-Domestic Violence Grant	<u>159,589</u>	<u>147,338</u>	<u>12,251</u>
Total Prosecuting Attorney	<u>1,004,213</u>	<u>1,001,338</u>	<u>2,875</u>
Sheriff			
Sheriff - Administration			
Personnel Services	274,494	272,496	1,998
Supplies	14,900	14,625	275
Other Services and Charges	39,823	39,384	439
Total Administration	<u>329,217</u>	<u>326,505</u>	<u>2,712</u>
Sheriff - D.A.R.E. Program			
Personnel Services	76,625	75,306	1,319
Supplies	2,585	2,410	175
Other Services and Charges	800	466	334
Total D.A.R.E. Program	<u>80,010</u>	<u>78,182</u>	<u>1,828</u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>LAW ENFORCEMENT - Continued</u>			
Sheriff - Continued			
Sheriff - K-9 Program			
Personnel Services	\$ 10,490	\$ 9,379	\$ 1,111
Supplies	600	521	79
Other Services and Charges	2,200	2,249	(49)
Capital Outlay	10,510	10,510	-
Total Sheriff K-9 Program	<u>23,800</u>	<u>22,659</u>	<u>1,141</u>
Sheriff - Detective/Investigation			
Personnel Services	134,873	135,340	(467)
Supplies	3,155	2,955	200
Other Services and Charges	6,909	6,591	318
Total Detective/Investigation	<u>144,937</u>	<u>144,886</u>	<u>51</u>
Sheriff - Public Safety			
Personnel Services	590,070	593,479	(3,409)
Supplies	23,300	23,769	(469)
Other Services and Charges	32,914	32,516	398
Total Public Safety	<u>646,284</u>	<u>649,764</u>	<u>(3,480)</u>
Sheriff - Marquette Twp. Contract			
Personnel Services	57,835	58,905	(1,070)
Supplies	2,735	2,399	336
Other Services and Charges	1,695	1,375	320
Capital Outlay	-	-	-
Total Marquette Twp. Contract	<u>62,265</u>	<u>62,679</u>	<u>(414)</u>
Sheriff - P.A. 416			
Personnel Services	104,061	102,153	1,908
Supplies	7,800	7,250	550
Other Services and Charges	644	600	44
Capital Outlay	-	-	-
Total P.A. 416	<u>112,505</u>	<u>110,003</u>	<u>2,502</u>
Sheriff - Tilden Township Contract			
Personnel Services	19,523	20,095	(572)
Supplies	1,505	1,318	187
Other Services and Charges	645	412	233
Total Tilden Township Contract	<u>21,673</u>	<u>21,825</u>	<u>(152)</u>
Sheriff - Richmond Township Contract			
Personnel Services	30,765	30,126	639
Supplies	1,805	1,578	227
Other Services and Charges	845	512	333
Total Richmond Township Contract	<u>33,415</u>	<u>32,216</u>	<u>1,199</u>
Sheriff - Court Security			
Personnel Services	192,165	191,780	385
Supplies	1,200	975	225
Other Services and Charges	200	123	77
Capital Outlay	2,000	2,035	(35)
Total Tilden Township Contract	<u>195,565</u>	<u>194,913</u>	<u>652</u>
Sheriff - Warrant Officer			
Personnel Services	56,709	56,680	29
Supplies	2,325	2,093	232
Other Services and Charges	4,715	4,063	652
Total Warrant Officer	<u>63,749</u>	<u>62,836</u>	<u>913</u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>LAW ENFORCEMENT - Continued</u>			
Sheriff - Sawyer C.O.P.S.			
Personnel Services	\$ 103,929	\$ 104,123	\$ (194)
Supplies	5,285	4,579	706
Other Services and Charges	895	778	117
Capital Outlay	-	-	-
Total Sawyer C.O.P.S.	<u>110,109</u>	<u>109,480</u>	<u>629</u>
Sheriff - Marquette Twsp. C.O.P.S.			
Personnel Services	54,538	54,463	75
Supplies	2,285	2,007	278
Other Services and Charges	1,550	1,411	139
Capital Outlay	-	-	-
Total Marquette Twsp. C.O.P.S.	<u>58,373</u>	<u>57,881</u>	<u>492</u>
Sheriff - Emergency Services			
Personnel Services	124,052	121,957	2,095
Supplies	7,800	7,547	253
Other Services and Charges	22,992	22,546	446
Capital Outlay	41,236	39,419	1,817
Total Emergency Services	<u>196,080</u>	<u>191,469</u>	<u>4,611</u>
Sheriff - U.P.S.E.T. Program			
Personnel Services	64,309	64,322	(13)
Other Services and Charges	827	778	49
Total U.P.S.E.T. Program	<u>65,136</u>	<u>65,100</u>	<u>36</u>
Sheriff - Emergency Planning			
Personnel Services	100	135	(35)
Supplies	2,340	2,237	103
Other Services and Charges	300	1,210	(910)
Total Emergency Planning	<u>2,740</u>	<u>3,582</u>	<u>(842)</u>
Sheriff - Medical Authority			
Personnel Services	-	-	-
Supplies	-	-	-
Other Services and Charges	-	18,000	(18,000)
Total Medical Authority	<u>-</u>	<u>18,000</u>	<u>(18,000)</u>
Sheriff - E.M.S. Rescue Unit			
Personnel Services	16,048	16,427	(379)
Supplies	5,845	6,166	(321)
Other Services and Charges	28,689	28,351	338
Capital Outlay	10,250	10,089	161
Total E.M.S. Rescue Unit	<u>60,832</u>	<u>61,033</u>	<u>(201)</u>
Sheriff - Rehabilitation			
Personnel Services	1,577,380	1,572,612	4,768
Supplies	16,100	15,780	320
Other Services and Charges	230,961	227,562	3,399
Total Rehabilitation	<u>1,824,441</u>	<u>1,815,954</u>	<u>8,487</u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>LAW ENFORCEMENT - Continued</u>			
Sheriff - Continued			
Sheriff - Substance Abuse Grant			
Other Services and Charges	10,085	21,887	(11,802)
Total Substance Abuse Grant	<u>10,085</u>	<u>21,887</u>	<u>(11,802)</u>
Sheriff - G.E.D. Grant			
Personnel Services	-	133	(133)
Capital Outlay	1,900	1,477	423
Total G.E.D. Grant	<u>1,900</u>	<u>1,610</u>	<u>290</u>
Total Sheriff	<u>4,043,116</u>	<u>4,052,464</u>	<u>(9,348)</u>
TOTAL LAW ENFORCEMENT	<u>5,047,329</u>	<u>5,053,802</u>	<u>(6,473)</u>
<u>HUMAN SERVICES</u>			
Cooperative Extension Service			
Personnel Services	79,602	87,728	(8,126)
Supplies	11,350	11,551	(201)
Other Services and Charges	35,659	35,855	(196)
Total Cooperative Extension	<u>126,611</u>	<u>135,134</u>	<u>(8,523)</u>
TOTAL HUMAN SERVICES	<u>126,611</u>	<u>135,134</u>	<u>(8,523)</u>
<u>RESOURCE MANAGEMENT AND DEVELOPMENT</u>			
Drain Commissioner			
Personnel Services	38,108	38,117	(9)
Supplies	250	8	242
Other Services and Charges	22,652	21,787	865
Total Drain Commissioner	<u>61,010</u>	<u>59,912</u>	<u>1,098</u>
Plat Board			
Personnel Services	420	211	209
Supplies	-	3	(3)
Other Services and Charges	-	-	-
Total Plat Board	<u>420</u>	<u>214</u>	<u>206</u>
Mine Inspector			
Personnel Services	36,137	36,066	71
Supplies	125	116	9
Other Services and Charges	1,277	1,332	(55)
Capital Outlay	-	-	-
Total Mine Inspector	<u>37,539</u>	<u>37,514</u>	<u>25</u>
Resource Management & Development Department			
Overall Administration			
Personnel Services	116,744	112,858	3,886
Supplies	1,700	1,586	114
Other Services and Charges	16,300	15,880	420
Capital Outlay	835	535	300
Total Overall Administration	<u>135,579</u>	<u>130,859</u>	<u>4,720</u>
Planning Commission			
Personnel Services	208,336	205,981	2,355
Supplies	3,470	3,227	243
Other Services and Charges	15,214	14,158	1,056
Capital Outlay	300	600	(300)
Total Planning Commission	<u>227,320</u>	<u>223,966</u>	<u>3,354</u>

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF EXPENDITURES - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>RESOURCE MANAGEMENT AND DEVELOPMENT - Continued</u>			
Resource Management & Development Department - continued			
Hazard Mitigation Plan			
Personnel Services	\$ 38,705	\$ 28,629	\$ 10,076
Supplies	523	159	364
Other Services and Charges	7,010	492	6,518
Total Hazard Mitigation Plan	46,238	29,280	16,958
Building Code			
Personnel Services	440,186	439,351	835
Supplies	17,900	19,234	(1,334)
Other Services and Charges	10,508	10,444	64
Total Building Code	468,594	469,029	(435)
Courthouse, Annex, Jail			
Personnel Services	400,856	400,248	608
Supplies	26,250	25,433	817
Other Services and Charges	223,533	230,675	(7,142)
Capital Outlay	-	-	-
Total Youth Home	650,639	656,356	(5,717)
Internal Services Support			
Personnel Services	41,143	40,032	1,111
Supplies	340	511	(171)
Other Services and Charges	31,010	29,379	1,631
Capital Outlay	335	515	(180)
Total Internal Service Support	72,828	70,437	2,391
Total Resource Management and Development Department	1,601,198	1,579,927	21,271
TOTAL RESOURCE MANAGEMENT AND DEVELOPMENT	1,700,167	1,677,567	22,600
 <u>OTHER EXPENDITURES</u>			
Employee Benefits	671,700	670,903	797
Statutory Programs	98,303	96,914	1,389
Special Appropriations	250,345	247,984	2,361
Miscellaneous	144,037	143,638	399
TOTAL OTHER EXPENDITURES	1,164,385	1,159,439	4,946
 TOTAL EXPENDITURES	\$ 13,655,024	\$ 13,546,664	\$ 108,360

COUNTY OF MARQUETTE, MICHIGAN
GENERAL FUND
STATEMENT OF OPERATING TRANSFERS OUT - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

OPERATING UNIT/FUND	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>COURT APPROPRIATIONS</u>			
Friend of the Court Fund			
Friend of the Court	\$ 188,731	188,731	\$ -
Family Support	54,309	54,309	-
S.O.D.A. Grant Fund	30,222	30,222	-
Law Library Fund	51,020	51,938	(918)
Probate Child Care Fund	882,559	882,559	-
TOTAL COURT APPROPRIATIONS	<u>1,206,841</u>	<u>1,207,759</u>	<u>(918)</u>
<u>HUMAN SERVICE APPROPRIATIONS</u>			
County Health Department Fund	547,881	547,881	-
Pathways Behavioral Health Fund	267,144	267,144	-
Social Services Child Care Fund	100,000	100,000	-
Social Services Fund	1,000	1,000	-
Soldier & Sailor Relief Fund	10,000	10,000	-
Health Department Dental Clinic	86,600	86,600	-
TOTAL HUMAN SERVICE APPROPRIATIONS	<u>1,012,625</u>	<u>1,012,625</u>	<u>-</u>
<u>RESOURCE MANAGEMENT APPROPRIATIONS</u>			
Economic Development Fund	61,000	61,000	-
TOTAL RESOURCE MGMT. APPROPRIATIONS	<u>61,000</u>	<u>61,000</u>	<u>-</u>
<u>TRANSPORTATION APPROPRIATIONS</u>			
Marq-Tran	571,591	571,591	-
TOTAL TRANSPORTATION APPROPRIATIONS	<u>571,591</u>	<u>571,591</u>	<u>-</u>
<u>OTHER APPROPRIATIONS</u>			
Commission on Aging	1,991	1,991	-
Public Improvement Fund	326,000	326,000	-
TOTAL OTHER APPROPRIATIONS	<u>327,991</u>	<u>327,991</u>	<u>-</u>
TOTAL TRANSFERS OUT	\$ <u>3,180,048</u>	\$ <u>3,180,966</u>	\$ <u>(918)</u>

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2002

ASSETS	FRIEND OF THE COURT FUND	HEALTH DEPARTMENT FUND	PROSECUTING ATTORNEY FORFEITURE FUND	DOMESTIC VIOLENCE GRANT FUND	MAINTENANCE OF EFFORT (M.O.E.) FUND	PUBLIC IMPROVEMENT FUND
Cash and cash equivalents	\$ 500	\$ 425	\$ 15,824	\$ 1,105	\$ 1,126,790	\$ 552,623
Receivables:						
Taxes Receivable-Current	-	-	-	-	600,537	-
State of Michigan	-	26,622	-	-	-	-
Federal Government	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Accounts (Net of allowance for uncollectables)	145,181	-	-	-	-	-
Other	-	237,859	-	-	-	-
Other Assets	-	-	-	-	-	-
Prepaid expenses	-	74,105	-	-	-	-
Total Assets	<u>\$ 145,681</u>	<u>\$ 339,011</u>	<u>\$ 15,824</u>	<u>\$ 1,105</u>	<u>\$ 1,727,327</u>	<u>\$ 552,623</u>
<u>LIABILITIES AND FUND EQUITY</u>						
LIABILITIES						
Accounts payable	\$ 884	\$ 145,203	\$ -	\$ -	\$ 71,308	\$ 56
Accrued payroll	-	-	-	-	-	-
Accrued Sick & Vacation Leave	1,944	42,604	-	-	-	-
Due to other funds	-	-	-	-	-	-
Due to other governmental units:						
State of Michigan	-	60,700	-	-	24,127	-
Other	-	-	-	-	-	-
Other current liabilities	-	-	1,810	-	-	-
Cash Overdrawn	132,273	103,106	-	-	-	-
Deferred revenue	-	-	-	-	684,368	-
Total Liabilities	<u>135,101</u>	<u>351,613</u>	<u>1,810</u>	<u>-</u>	<u>779,803</u>	<u>56</u>
<u>FUND EQUITY</u>						
Fund balances:						
Reserved	-	-	-	-	-	518,224
Unreserved	10,580	(12,602)	14,014	1,105	947,524	34,343
Total Fund Equity (Deficit)	<u>10,580</u>	<u>(12,602)</u>	<u>14,014</u>	<u>1,105</u>	<u>947,524</u>	<u>552,567</u>
Total Liabilities and Fund Equity (Deficit)	<u>\$ 145,681</u>	<u>\$ 339,011</u>	<u>\$ 15,824</u>	<u>\$ 1,105</u>	<u>\$ 1,727,327</u>	<u>\$ 552,623</u>

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2002

<u>ASSETS</u>	LAND AQUISITION FUND	VICTIM RESTITUTION FUND	COUNTY REMONUMEN- TATION FUND	SAWYER MAINTENANCE FUND	SAWYER DEVELOPMENT FUND	SAWYER INTERMEDIARY RELENDING FUND
Cash and cash equivalents	\$ 324,622	\$ 23,400	\$ 32,857	\$ 27,271	\$ 1,537,895	\$ 441,878
Receivables:						
Taxes Receivable-Current	-	-	-	-	-	-
State of Michigan	-	-	-	-	-	-
Federal Government	-	-	-	764,828	-	-
Due from other funds	-	-	-	-	-	23,498
Accounts (Net of allowance for uncollectables)	-	-	85,539	105,581	21,213	-
Loans	-	-	-	-	-	856,273
Other Assets	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Total Assets	<u>\$ 324,622</u>	<u>\$ 23,400</u>	<u>\$ 118,396</u>	<u>\$ 897,680</u>	<u>\$ 1,559,108</u>	<u>\$ 1,321,649</u>
<u>LIABILITIES AND FUND EQUITY</u>						
<u>LIABILITIES</u>						
Accounts payable	\$ -	\$ -	\$ 18,483	\$ 72	\$ 176,885	\$ -
Accrued payroll	-	-	-	-	7,683	-
Accrued Sick & Vacation Leave	-	-	-	-	2,007	-
Due to other funds	-	-	-	-	23,498	-
Due to other governmental units:	-	-	-	-	-	-
State of Michigan	-	-	-	-	-	-
Other	-	-	-	466,664	-	890,435
Other current liabilities	-	-	-	19,600	40,683	-
Cash Overdrawn	-	-	-	411,306	-	-
Deferred revenue	-	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>18,483</u>	<u>897,642</u>	<u>250,756</u>	<u>890,435</u>
<u>FUND EQUITY</u>						
Fund balances:						
Reserved	-	7,135	-	-	-	-
Unreserved	324,622	16,265	99,913	38	1,308,352	431,214
Total Fund Equity (Deficit)	<u>324,622</u>	<u>23,400</u>	<u>99,913</u>	<u>38</u>	<u>1,308,352</u>	<u>431,214</u>
Total Liabilities and Fund Equity (Deficit)	<u>\$ 324,622</u>	<u>\$ 23,400</u>	<u>\$ 118,396</u>	<u>\$ 897,680</u>	<u>\$ 1,559,108</u>	<u>\$ 1,321,649</u>

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2002

<u>ASSETS</u>	RESCUE SAFETY FUND	LAW LIBRARY FUND	P.A. 511	CHILD CARE S.O.D.A. GRANT FUND	BUILDING AUTHORITY FUND
Cash and cash equivalents	\$ 88,382	\$ -	\$ -	\$ -	\$ 135,569
Receivables:					
Taxes Receivable-Current	122,751	-	-	-	-
State of Michigan	-	-	11,863	6,472	-
Federal Government	-	-	-	-	-
Due from other funds	-	-	-	-	-
Accounts (Net of allowance for uncollectables)	-	-	-	-	-
Other	-	-	-	-	-
Other assets	-	-	-	5,395	-
Prepaid expenses	5,130	-	-	-	-
Total Assets	<u>\$ 216,263</u>	<u>\$ -</u>	<u>\$ 11,863</u>	<u>\$ 11,867</u>	<u>\$ 135,569</u>
 <u>LIABILITIES AND FUND EQUITY</u>					
<u>LIABILITIES</u>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 1,936
Accrued payroll	2,082	-	-	-	1,028
Accrued Sick & Vacation Leave	-	-	-	-	-
Due to other funds	-	-	-	-	-
Due to other governmental units:					
State of Michigan	-	-	-	-	-
Other	-	-	-	-	-
Other current liabilities	-	-	-	-	-
Cash Overdrawn	-	-	11,863	9,742	-
Deferred revenue	139,894	-	-	-	-
Total Liabilities	<u>141,976</u>	<u>-</u>	<u>11,863</u>	<u>9,742</u>	<u>2,964</u>
 <u>FUND EQUITY</u>					
Fund balances:					
Reserved	-	-	-	-	-
Unreserved (Deficit)	74,287	-	-	2,125	132,605
Total Fund Equity (Deficit)	<u>74,287</u>	<u>-</u>	<u>-</u>	<u>2,125</u>	<u>132,605</u>
Total Liabilities and Fund Equity (Deficit)	<u>\$ 216,263</u>	<u>\$ -</u>	<u>\$ 11,863</u>	<u>\$ 11,867</u>	<u>\$ 135,569</u>

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2002

	SHERIFF M.C.T.V. GRANT FUND	SMALL CITIES GRANT REVOLVING LOAN FUND	F.I.A. CHILD CARE FUND	FAMILY INDEPENDENCE AGENCY FUND	PROBATE COURT CHILD CARE FUND	CENTRAL DISPATCH FUND
ASSETS						
Cash and cash equivalents	\$ 20,722	\$ 12,200	\$ 16,987	\$ 33,779	\$ -	\$ 512,776
Receivables:						
Taxes Receivable-Current	-	-	-	-	-	542,154
State of Michigan	-	-	28,219	49,672	173,062	-
Federal Government	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-
Accounts (Net of allowance for uncollectables)	-	-	-	-	108,961	28,416
Other	11,456	1,584,752	-	-	-	-
Other Assets	-	-	-	-	3,688	-
Prepaid expenses	-	-	-	-	-	-
Total Assets	<u>\$ 32,178</u>	<u>\$ 1,596,952</u>	<u>\$ 45,206</u>	<u>\$ 83,451</u>	<u>\$ 285,711</u>	<u>\$ 1,083,346</u>
LIABILITIES AND FUND EQUITY						
LIABILITIES						
Accounts payable	\$ 931	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued payroll	-	-	-	-	-	12,233
Accrued Sick & Vacation Leave	636	-	-	-	4,531	269
Due to other funds	7,449	-	35,098	1,743	-	-
Due to other governmental units:						
State of Michigan	-	-	-	34,219	-	-
Other	-	-	-	-	-	-
Other current liabilities	740	-	-	-	1,257	-
Cash Overdrawn	-	-	-	-	269,432	-
Deferred revenue	-	1,584,752	-	-	-	617,903
Total Liabilities	<u>9,756</u>	<u>1,584,752</u>	<u>35,098</u>	<u>35,962</u>	<u>275,220</u>	<u>630,405</u>
FUND EQUITY						
Fund balances:						
Reserved	1,293	-	-	-	-	24,471
Unreserved	21,129	12,200	10,108	47,489	10,491	428,470
Total Fund Equity (Deficit)	<u>22,422</u>	<u>12,200</u>	<u>10,108</u>	<u>47,489</u>	<u>10,491</u>	<u>452,941</u>
Total Liabilities and Fund Equity (Deficit)	<u>\$ 32,178</u>	<u>\$ 1,596,952</u>	<u>\$ 45,206</u>	<u>\$ 83,451</u>	<u>\$ 285,711</u>	<u>\$ 1,083,346</u>

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
DECEMBER 31, 2002

ASSETS	SOLDIERS & SAILORS RELIEF FUND	VETERANS TRUST FUND	COMMISSION ON AGING FUND	BUDGET STABILIZATION FUND	COMMUNITY DEVELOPMENT FUND	TOTAL
Cash and cash equivalents	\$ 1,526	\$ 201	\$ 343,139	\$ 171,110	\$ 102,073	\$ 5,523,654
Receivables:						
Taxes Receivable-Current	-	-	487,983	-	-	1,753,425
State of Michigan	-	-	-	-	-	295,910
Federal Government	-	-	-	-	-	764,828
Due from other funds	-	-	-	-	-	23,498
Accounts (Net of allowance for uncollectables)	-	-	60,299	-	-	555,190
Other	-	-	-	-	1,840,675	4,531,015
Other Assets	-	-	-	-	-	9,083
Prepaid expenses	-	-	-	-	-	79,235
Total Assets	<u>\$ 1,526</u>	<u>\$ 201</u>	<u>\$ 891,421</u>	<u>\$ 171,110</u>	<u>\$ 1,942,748</u>	<u>\$ 13,535,838</u>
<u>LIABILITIES AND FUND EQUITY</u>						
LIABILITIES						
Accounts payable	\$ -	\$ -	\$ 39,761	\$ -	\$ 52	\$ 455,571
Accrued payroll	-	-	5,218	-	-	28,244
Accrued Sick & Vacation Leave	-	-	1,325	-	-	53,316
Due to other funds	-	-	-	-	-	67,788
Due to other governmental units:						
State of Michigan	-	-	-	-	-	119,046
Other	-	-	-	-	-	1,357,099
Other current liabilities	-	-	-	-	-	64,090
Cash Overdrawn	-	-	-	-	-	937,722
Deferred revenue	-	-	556,164	-	1,840,675	5,423,756
Total Liabilities	<u>-</u>	<u>-</u>	<u>602,468</u>	<u>-</u>	<u>1,840,727</u>	<u>8,506,632</u>
FUND EQUITY						
Fund balances:						
Reserved	-	-	20,895	-	-	572,018
Unreserved	1,526	201	268,058	171,110	102,021	4,457,188
Total Fund Equity (Deficit)	<u>1,526</u>	<u>201</u>	<u>288,953</u>	<u>171,110</u>	<u>102,021</u>	<u>5,029,206</u>
Total Liabilities and Fund Equity (Deficit)	<u>\$ 1,526</u>	<u>\$ 201</u>	<u>\$ 891,421</u>	<u>\$ 171,110</u>	<u>\$ 1,942,748</u>	<u>\$ 13,535,838</u>

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COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
December 31, 2002

	FRIEND OF THE COURT FUND	HEALTH DEPARTMENT FUND	PROSECUTING ATTORNEY FORFEITURE FUND	DOMESTIC VIOLENCE GRANT FUND	MAINTENANCE OF EFFORT (M.O.E.) FUND	PUBLIC IMPROVEMENT FUND
REVENUES						
Taxes and Penalties	\$ -	\$ -	\$ -	\$ -	\$ 649,024	\$ -
Federal sources	551,136	-	-	-	-	-
State sources	53,968	2,328,674	-	-	-	-
Charges for services	53,522	1,556,608	-	-	-	-
Interest	-	-	-	-	14,767	10,027
Other	-	100,976	1,033	-	-	-
Total Revenues	658,626	3,986,258	1,033	-	663,791	10,027
EXPENDITURES						
CURRENT						
Management	-	-	-	-	-	-
Human services	-	4,423,628	-	-	379,611	-
Public Records	-	-	-	-	-	-
Community maintenance and development	-	-	-	-	-	-
Facilities	-	-	-	-	-	-
Courts	930,378	-	-	-	-	-
Law Enforcement	-	-	4,283	-	-	-
Capital outlay	-	-	-	-	-	273,581
Total Expenditures	930,378	4,423,628	4,283	-	379,611	273,581
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(271,752)	(437,370)	(3,250)	-	284,180	(263,554)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	243,040	403,657	-	-	-	326,000
Loan Proceeds	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	(8,565)
Total Other Financing Sources (Uses)	243,040	403,657	-	-	-	317,435
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(28,712)	(33,713)	(3,250)	-	284,180	53,881
FUND BALANCE (DEFICIT) January 1, 2002	39,292	21,111	17,264	1,105	663,344	498,686
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-
FUND BALANCE (DEFICIT) December 31, 2002	\$ 10,580	\$ (12,602)	\$ 14,014	\$ 1,105	\$ 947,524	\$ 552,567

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
December 31, 2002

	LAND AQUISITION FUND	VICTIM RESTITUTION FUND	COUNTY REMONUMENT FUND	SAWYER MAINTENANCE FUND	SAWYER DEVELOPMENT FUND	SAWYER INTERMEDIARY RELENDING FUND
REVENUES						
Taxes and Penalties	-	-	-	-	-	-
Federal sources	-	-	-	1,718,585	-	-
State sources	-	-	143,736	-	-	-
Charges for services	-	-	38,470	588,273	453,407	-
Interest	4,073	-	-	87	21,471	72,568
Other	5,175	6,569	-	96,351	785,205	-
Total Revenues	9,248	6,569	182,206	2,403,296	1,260,083	72,568
EXPENDITURES						
CURRENT						
Management	-	-	-	-	-	-
Human services	-	-	-	-	-	-
Public Records	-	-	142,300	-	-	-
Community maintenance and development	-	-	-	2,463,359	1,794,123	75,445
Facilities	-	-	-	-	-	-
Courts	-	5,752	-	-	-	-
Law Enforcement	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total Expenditures	-	5,752	142,300	2,463,359	1,794,123	75,445
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	9,248	817	39,906	(60,063)	(534,040)	(2,877)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	-	23,200	-	-
Loan Proceeds	-	-	-	-	-	-
Operating transfers out	-	-	-	-	(620,400)	-
Total Other Financing Sources (Uses)	-	-	-	23,200	(620,400)	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	9,248	817	39,906	(36,863)	(1,154,440)	(2,877)
FUND BALANCE (DEFICIT) January 1, 2002	315,374	22,583	60,007	36,901	2,462,792	434,091
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-
FUND BALANCE (DEFICIT) December 31, 2002	\$ 324,622	\$ 23,400	\$ 99,913	\$ 38	\$ 1,308,352	\$ 431,214

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
December 31, 2002

	RESCUE SAFETY FUND	LAW LIBRARY FUND	P.A. 511 GRANT	CHILD CARE S.O.D.A. GRANT FUND	BUILDING AUTHORITY FUND
REVENUES					
Taxes and Penalties	\$ 132,753	\$ -	\$ -	\$ -	\$ -
Federal sources	-	-	-	-	-
State sources	57,244	-	71,159	30,527	-
Charges for services	-	6,500	-	-	461,257
Interest	1,373	-	-	-	322
Other	144	-	-	488	-
Total Revenues	191,514	6,500	71,159	31,015	461,579
EXPENDITURES					
CURRENT					
Management	-	-	-	-	-
Human services	-	-	-	-	-
Public Records	-	-	-	-	-
Community maintenance and development	-	-	-	-	-
Facilities	-	-	-	-	156,000
Courts	-	58,438	-	59,563	-
Law Enforcement	186,161	-	71,159	-	-
Capital outlay	-	-	-	-	-
Total Expenditures	186,161	58,438	71,159	59,563	156,000
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	5,353	(51,938)	-	(28,548)	305,579
OTHER FINANCING SOURCES (USES)					
Operating transfers in	-	51,938	-	30,222	10,060
Loan Proceeds	-	-	-	-	-
Operating transfers out	-	-	-	-	(255,820)
Total Other Financing Sources (Uses)	-	51,938	-	30,222	(245,760)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	5,353	-	-	1,674	59,819
FUND BALANCE (DEFICIT) January 1, 2002	68,934	-	-	451	72,786
RESIDUAL EQUITY TRANSFER	-	-	-	-	-
FUND BALANCE (DEFICIT) December 31, 2002	\$ 74,287	\$ -	\$ -	\$ 2,125	\$ 132,605

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
December 31, 2002

	M.C.T.V. GRANT FUND	SMALL CITIES GRANT REVOLVING LOAN FUND	F.I.A. CHILD CARE FUND	FAMILY INDEPENDENCE AGENCY FUND	PROBATE COURT CHILD CARE FUND	CENTRAL DISPATCH FUND
REVENUES						
Taxes and Penalties	-	-	-	-	-	586,480
Federal sources	-	-	-	-	-	-
State sources	79,895	-	114,500	237,271	719,525	312,989
Charges for services	-	-	127	-	76,385	-
Interest	-	188	-	-	-	11,656
Other	51,805	12,200	-	-	-	-
Total Revenues	131,700	12,388	114,627	237,271	795,910	911,125
EXPENDITURES						
CURRENT						
Management	-	-	-	-	-	-
Human services	-	-	229,458	243,637	-	-
Public Records	-	-	-	-	-	-
Community maintenance and development	-	-	-	-	-	-
Facilities	-	-	-	-	-	-
Courts	-	-	-	-	1,688,353	-
Law Enforcement	124,002	-	-	-	-	1,128,806
Capital outlay	-	-	-	-	-	-
Total Expenditures	124,002	-	229,458	243,637	1,688,353	1,128,806
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	7,698	12,388	(114,831)	(6,366)	(892,443)	(217,681)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	-	-	100,000	1,000	882,559	-
Loan Proceeds	-	-	-	-	-	-
Operating transfers out	-	(43,979)	-	-	-	(15,000)
Total Other Financing Sources (Uses)	-	(43,979)	100,000	1,000	882,559	(15,000)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	7,698	(31,591)	(14,831)	(5,366)	(9,884)	(232,681)
FUND BALANCE (DEFICIT) January 1, 2002	14,724	43,791	24,939	52,855	20,375	685,622
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-
FUND BALANCE (DEFICIT) December 31, 2002	\$ 22,422	\$ 12,200	\$ 10,108	\$ 47,489	\$ 10,491	\$ 452,941

Continued--

COUNTY OF MARQUETTE, MICHIGAN
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
December 31, 2002

	SOLDIERS & SAILORS RELIEF FUND	VETERANS TRUST FUND	COMMISSION ON AGING FUND	BUDGET STABILIZATION FUND	COMMUNITY DEVELOPMENT FUND	TOTAL
REVENUES						
Taxes and Penalties	\$ -	\$ -	\$ 527,945	\$ -	\$ -	\$ 1,896,202
Federal sources	-	-	123,105	-	-	2,392,826
State sources	-	24,717	232,924	-	486,485	4,893,614
Charges for services	-	-	-	-	-	3,234,549
Interest	-	-	7,128	-	1,354	145,014
Other	-	-	48,020	-	36,394	1,144,360
Total Revenues	-	24,717	939,122	-	524,233	13,706,565
EXPENDITURES						
CURRENT						
Management	-	-	-	-	-	-
Human services	10,545	27,368	988,145	-	-	6,302,392
Public Records	-	-	-	-	-	142,300
Community maintenance and development	-	-	-	-	535,349	4,868,276
Facilities	-	-	-	-	-	156,000
Courts	-	-	-	-	-	2,742,484
Law Enforcement	-	-	-	-	-	1,514,411
Capital outlay	-	-	-	-	-	273,581
Total Expenditures	10,545	27,368	988,145	-	535,349	15,999,444
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(10,545)	(2,651)	(49,023)	-	(11,116)	(2,292,879)
OTHER FINANCING SOURCES (USES)						
Operating transfers in	10,000	-	1,991	-	-	2,083,667
Loan Proceeds	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	(943,764)
Total Other Financing Sources (Uses)	10,000	-	1,991	-	-	1,139,903
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(545)	(2,651)	(47,032)	-	(11,116)	(1,152,976)
FUND BALANCE (DEFICIT) January 1, 2002	2,071	2,852	335,985	171,110	113,137	6,182,182
RESIDUAL EQUITY TRANSFER	-	-	-	-	-	-
FUND BALANCE (DEFICIT) December 31, 2002	\$ 1,526	\$ 201	\$ 288,953	\$ 171,110	\$ 102,021	\$ 5,029,206

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COUNTY OF MARQUETTE, MICHIGAN
 FRIEND OF THE COURT SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	500
Receivables:		
Accounts Receivable		145,181
State of Michigan		-
Due from General Fund		-
		-
Total Assets	\$	145,681

LIABILITIES AND FUND BALANCE

Liabilities	\$	884
Accounts payable		-
Accrued payroll		1,944
Accrued Sick & Vacation Leave		-
Other Liabilities		132,273
Cash Overdraft		-
Total Liabilities		135,101
Fund Balance - Unreserved		10,580
Total Fund Balance		10,580
Total Liabilities and Fund Balance	\$	145,681

COUNTY OF MARQUETTE, MICHIGAN
 FRIEND OF THE COURT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Federal sources	\$ 579,737	\$ 551,136	\$ (28,601)
State sources	64,280	53,968	(10,312)
Charges for services	52,000	53,522	1,522
	<hr/>	<hr/>	<hr/>
Total Revenues	696,017	658,626	(37,391)
 <u>EXPENDITURES</u>			
Courts			
Personnel services	708,020	679,479	28,541
Supplies	46,960	46,880	80
Other services and charges	199,681	204,019	(4,338)
Capital outlay	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures - Courts	954,661	930,378	24,283
 EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	<hr/> (258,644)	<hr/> (271,752)	<hr/> (13,108)
 OTHER FINANCING SOURCES			
Operating transfers in	<hr/> 243,040	<hr/> 243,040	<hr/> -
 EXCESS OF REVENUES AND OTHER			
SOURCES OVER (UNDER)	<hr/> (15,604)	<hr/> (28,712)	<hr/> (13,108)
EXPENDITURES	<hr/> \$	<hr/> \$	<hr/> \$
 FUND BALANCE - January 1, 2002			
		<hr/> 39,292	
 FUND BALANCE - December 31, 2002			
		<hr/> \$ 10,580	

COUNTY OF MARQUETTE, MICHIGAN
 HEALTH DEPARTMENT SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	425
Receivables:		
State of Michigan		26,622
Other		237,859
Prepaid Expenses		74,105
Total Assets	\$	339,011

LIABILITIES AND FUND BALANCE

Liabilities:		
Accounts payable	\$	145,203
Accrued Sick & Vacation Leave		42,604
Due to State of Michigan		60,700
Cash Overdrawn		103,106
Total Liabilities		351,613
Fund Balance - Unreserved		(12,602)
Total Fund Balance		(12,602)
Total Liabilities and Fund Balance	\$	339,011

COUNTY OF MARQUETTE, MICHIGAN
HEALTH DEPARTMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
State sources	\$ 2,330,584	\$ 2,328,674	\$ (1,910)
Charges for services	1,074,000	1,556,608	482,608
Other	582,273	100,976	(481,297)
Total Revenues	<u>3,986,857</u>	<u>3,986,258</u>	<u>(599)</u>
<u>EXPENDITURES</u>			
Human Services			
Personnel services	3,337,828	3,388,498	(50,670)
Supplies	255,086	246,994	8,092
Other services and charges	798,476	774,531	23,945
Capital outlay	21,376	13,605	7,771
Total Expenditures - Human Services	<u>4,412,766</u>	<u>4,423,628</u>	<u>(10,862)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(425,909)</u>	<u>(437,370)</u>	<u>(11,461)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers In	425,909	403,657	(22,252)
Total Other Financing Sources (Uses)	<u>425,909</u>	<u>403,657</u>	<u>(22,252)</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	(33,713)	\$ <u>(33,713)</u>
FUND BALANCE - January 1, 2002		<u>21,111</u>	
FUND BALANCE - December 31, 2002		<u>\$ (12,602)</u>	

COUNTY OF MARQUETTE, MICHIGAN
PROSECUTING ATTORNEY FORFEITURE SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	<u>15,824</u>
Total Assets	\$	<u><u>15,824</u></u>

LIABILITIES AND FUND BALANCE

Cash Bond Payable	\$	<u>1,810</u>
Total Liabilities		<u>1,810</u>
Fund Balance - Unreserved		<u>14,014</u>
Total Liabilities and Fund Balance	\$	<u><u>15,824</u></u>

COUNTY OF MARQUETTE, MICHIGAN
PROSECUTING ATTORNEY FORFEITURE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Other Revenues	\$ -	\$ 1,033	\$ 1,033
Total Revenues	-	1,033	1,033
<u>EXPENDITURES</u>			
Law Enforcement			
Supplies	-	-	-
Other services and charges	-	4,283	4,283
Total Expenditures - Law Enforcement	-	4,283	4,283
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(3,250)	(3,250)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in (out)	-	-	-
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ -	(3,250)	\$ (3,250)
FUND BALANCE - January 1, 2002		17,264	
FUND BALANCE - December 31, 2002		\$ 14,014	

COUNTY OF MARQUETTE, MICHIGAN
 DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	1,105
Total Assets	\$	1,105

LIABILITIES AND FUND BALANCE

Accounts Payable	\$	-
Total Liabilities		-
Fund Balance		
Reserved		-
Unreserved		1,105
Total Fund Balance		1,105
Total Liabilities and Fund Balance	\$	1,105

COUNTY OF MARQUETTE, MICHIGAN
 DOMESTIC VIOLENCE GRANT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Other Revenues	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>EXPENDITURES</u>			
Law Enforcement			
Supplies	-	-	-
Other services and charges	-	-	-
Capital Outlay	-	-	-
Total Expenditures - Law Enforcement	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	-	\$ -
FUND BALANCE - January 1, 2002		1,105	
FUND BALANCE - December 31, 2002		\$ 1,105	

COUNTY OF MARQUETTE, MICHIGAN
MAINTENANCE OF EFFORT (M.O.E.) SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$ 1,126,790
Current Taxes Receivable	600,537
Due from Other Units	-
	<hr/>
Total Assets	\$ 1,727,327

LIABILITIES AND FUND BALANCE

Accounts Payable	\$ 71,308
Due to General Fund	-
Due to State of Michigan	24,127
Accrued Interest Payable	-
Deferred Revenue	684,368
	<hr/>
Total Liabilities	779,803
	<hr/>
Fund Balance - Unreserved	947,524
	<hr/>
Total Liabilities and Fund Balance	\$ 1,727,327

COUNTY OF MARQUETTE, MICHIGAN
 MAINTENANCE OF EFFORT (M.O.E.) SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Current Tax Collections	\$ 651,500	\$ 649,024	\$ (2,476)
Interest Earned	30,000	14,767	(15,233)
Total Revenues	681,500	663,791	(17,709)
<u>EXPENDITURES</u>			
Human Services			
M.O.E. Payments to State	471,700	379,611	92,089
Interest Expense	-	-	-
Total Expenditures - Human Services	471,700	379,611	92,089
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 209,800	284,180	\$ 74,380
FUND BALANCE - January 1, 2002		663,344	
FUND BALANCE - December 31, 2002		\$ 947,524	

COUNTY OF MARQUETTE, MICHIGAN
PUBLIC IMPROVEMENTS SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	552,623
		<hr/>
Total Assets	\$	552,623
		<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	56
Due to Other Funds		-
		<hr/>
Total Liabilities		56
		<hr/>

Fund Balance		
Reserved for projects-1999 & Prior	\$	69,908
Reserved for projects-2000		117,363
Reserved for projects-2001		125,500
Reserved for projects-2002		186,268
Reserve for Encumbrances		19,185
		<hr/>
		518,224
Unreserved		34,343
		<hr/>
Total Fund Balance		552,567
		<hr/>
Total Liabilities and Fund Balance	\$	552,623
		<hr/> <hr/>

COUNTY OF MARQUETTE, MICHIGAN
PUBLIC IMPROVEMENTS SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Interest Earned	\$ -	\$ 10,027	\$ 10,027
State Grants	-	-	-
Other Revenues	-	-	-
Total Revenues	-	10,027	10,027
<u>EXPENDITURES</u>			
Capital Outlay	779,673	273,581	506,092
Total Expenditures	779,673	273,581	506,092
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(779,673)	(263,554)	516,119
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	326,000	326,000	-
Operating transfers out	(8,565)	(8,565)	-
Total Other Financing Sources (Uses)	317,435	317,435	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ (462,238)	53,881	\$ 516,119
FUND BALANCE - January 1, 2002		498,686	
FUND BALANCE - December 31, 2002		\$ 552,567	

COUNTY OF MARQUETTE, MICHIGAN
PUBLIC IMPROVEMENTS SPECIAL REVENUE FUND
DETAIL STATEMENT OF EXPENDITURES AND TRANSFERS OUT -
BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

<u>CAPITAL OUTLAY EXPENDITURES</u>	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
Jail Water Heater	\$ 25,000	\$ -	\$ 25,000
Courthouse Wall/Ceiling Repair	8,600	-	8,600
Jail - Kitchen Fire Repairs	2,000	-	2,000
DeFant Building Carpeting	22,200	-	22,200
Youth Home Roof Repair	3,275	-	3,275
Annex Carpeting	48,500	-	48,500
Sheriff's Vehicles	70,500	60,782	9,718
Resource Management Vehicles	19,000	15,070	3,930
Airport Vehicles	24,000	25,426	(1,426)
Records Storage	35,000	35,000	-
Info System Web Site Development	4,000	-	4,000
800 MGHTZ Radio System	144,780	56,117	88,663
Road Commission - Office Add.	78,500	-	78,500
Facility Projects	22,893	17,391	5,502
Undersheriff Vehicle	23,000	16,095	6,905
Road Comm. Sand Storage Facility	20,000	-	20,000
Rescue Safety Equipment	10,000	8,710	1,290
In Car Video System	4,500	-	4,500
Risk Control Committee	14,897	5,254	9,643
Annex Air Balancing	8,500	-	8,500
Jail Air Balancing	11,000	-	11,000
Cthse/Annex Ext Paint	18,750	-	18,750
Courthouse Dome Repair	12,500	-	12,500
Cthse/Annex HVAC	3,500	-	3,500
Intercom Replacement	4,600	4,850	(250)
Grounds Tractor Replacement	15,400	13,542	1,858
Basic Hazardous Materials	20,000	-	20,000
Jail Dorm Camera	2,500	-	2,500
Tax System	55,000	-	55,000
Financial System Software	8,151	-	8,151
Facilities	6,555	2,927	3,628
Vital Records System	15,000	-	15,000
Roller Shelving	2,100	1,940	160
Misc. Smaller Projects	15,472	10,477	4,995
Total Expenditures	\$ 779,673	\$ 273,581	\$ 506,092
TRANSFERS OUT			
Badger Drain Debt	\$ 8,565	\$ 8,565	\$ -
Total Transfers Out	\$ 8,565	\$ 8,565	\$ -
TRANSFERS IN			
General Fund	\$ 326,000	\$ 326,000	\$ -
Total Transfers In	\$ 326,000	\$ 326,000	\$ -

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COUNTY OF MARQUETTE, MICHIGAN
LAND ACQUISITION SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	324,622
Due from State of Michigan		<u>-</u>
Total Assets	\$	<u>324,622</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	<u>-</u>
Total Liabilities		<u>-</u>
Fund Balance - Reserved		-
Fund Balance - Unreserved		<u>324,622</u>
Total Liabilities and Fund Balance	\$	<u>324,622</u>

COUNTY OF MARQUETTE, MICHIGAN
 LAND AQUISITION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
State Grants	\$ -	\$ -	\$ -
Interest Earned	5,000	4,073	927
Other Revenues	4,490	5,175	(685)
Total Revenues	<u>9,490</u>	<u>9,248</u>	<u>242</u>
<u>EXPENDITURES</u>			
Community Development			
Other Services & charges	9,490	-	9,490
Capital Outlay	-	-	-
Total Expenditures - Community Development	<u>9,490</u>	<u>-</u>	<u>9,490</u>
EXCESS REVENUES OVER (UNDER)			
EXPENDITURES	<u>\$ -</u>	9,248	<u>\$ 9,248</u>
FUND BALANCE - January 1, 2002		<u>315,374</u>	
FUND BALANCE - December 31, 2002		<u>\$ 324,622</u>	

COUNTY OF MARQUETTE, MICHIGAN
VICTIM RESTITUTION SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	23,400
		23,400
Total Assets	\$	23,400

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Due to General Fund		-
Total Liabilities		-

Fund Balance		
Reserved - Probation Oversight	\$	7,135
Reserved - Probate Restitution		7,135
Fund Balance - Unreserved		16,265
Total Fund Balance		23,400
Total Liabilities and Fund Balance	\$	23,400

COUNTY OF MARQUETTE, MICHIGAN
VICTIM RESTITUTION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Other Revenues	\$ 12,000	\$ 6,569	\$ (5,431)
Total Revenues	<u>12,000</u>	<u>6,569</u>	<u>(5,431)</u>
<u>EXPENDITURES</u>			
Courts			
Supplies	-	62	(62)
Restitution Expense	<u>12,000</u>	<u>5,690</u>	<u>6,310</u>
Total Expenditures - Courts	<u>12,000</u>	<u>5,752</u>	<u>6,248</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	817	\$ 817
 FUND BALANCE - January 1, 2002		<u>22,583</u>	
 FUND BALANCE - December 31, 2002		<u>\$ 23,400</u>	

COUNTY OF MARQUETTE, MICHIGAN
COUNTY REMONUMENTATION SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	32,857
Due from State		-
Due from General Fund		-
Accounts Receivable		85,539
		<hr/>
Total Assets	\$	<u>118,396</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	18,483
Accrued Wages		-
		<hr/>
Total Liabilities		18,483
		<hr/>
Fund Balance - Unreserved		99,913
		<hr/>
Total Liabilities and Fund Balance	\$	<u>118,396</u>

COUNTY OF MARQUETTE, MICHIGAN
COUNTY REMONUMENTATION SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Charges for Services	\$ 25,260	\$ 38,470	\$ 13,210
State Grants	115,000	143,736	28,736
Other Revenues	-	-	-
Total Revenues	<u>140,260</u>	<u>182,206</u>	<u>41,946</u>
<u>EXPENDITURES</u>			
Public Records			
Personnel services	1,733	1,210	523
Supplies	800	1,753	(953)
Other Services & Charges	<u>137,727</u>	<u>139,337</u>	<u>(1,610)</u>
Total Expenditures - Public Record	<u>140,260</u>	<u>142,300</u>	<u>(2,040)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	39,906	\$ <u>39,906</u>
FUND BALANCE - January 1, 2002		<u>60,007</u>	
FUND BALANCE - December 31, 2002		\$ <u>99,913</u>	

COUNTY OF MARQUETTE, MICHIGAN
 SAWYER PROTECTION/MAINTENANCE SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	27,271
Receivables:		
Due from Other Funds		-
Due from Federal Government		764,828
Accounts receivable		105,581
Other Assets		-
Prepaid Expenses		-
		-
Total Assets	\$	897,680

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	72
Due to Other Funds		-
Accrued Payroll		-
Accrued Sick & Vacation Leave		-
Advance from Federal Government		466,664
Other Current Liabilities		19,600
Cash Overdrawn		411,306
		-
Total Liabilities		897,642
Fund Balance - Unreserved		38
Total Fund Balance		38
Total Liabilities and Fund Balance	\$	897,680

COUNTY OF MARQUETTE, MICHIGAN
 SAWYER PROTECTION/MAINTENANCE SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Federal Grants	\$ 1,746,343	\$ 1,718,585	\$ (27,758)
Charges for Services	546,000	588,273	42,273
Interest Earned	10,000	87	(9,913)
Other Revenues	127,000	96,351	(30,649)
Total Revenues	2,429,343	2,403,296	(26,047)
<u>EXPENDITURES</u>			
Community Development			
Personnel services	1,064,050	940,054	123,996
Supplies	117,700	114,465	3,235
Other Services & Charges	1,247,593	1,408,840	(161,247)
Capital Outlay	-	-	-
Total Expenditures - Community Development	2,429,343	2,463,359	(34,016)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	(60,063)	\$ (60,063)
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	23,200	23,200
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	23,200	23,200
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ -	(36,863)	\$ 36,863
FUND BALANCE - January 1, 2002		36,901	
FUND BALANCE - December 31, 2002		\$ 38	

COUNTY OF MARQUETTE, MICHIGAN
 SAWYER DEVELOPMENT SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	1,537,895
Receivables:		
Accounts Receivable		21,213
Due from General Fund		-
Other Assets		-
Prepaid Expenses		-
		-
Total Assets	\$	1,559,108

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	176,885
Accrued Payroll		7,683
Accrued Sick & Vacation leave		2,007
Due to Other Funds		23,498
Other Liabilities		40,683
		40,683
Total Liabilities		250,756
Fund Balance - Unreserved		1,308,352
Total Fund Balance		1,308,352
Total Liabilities and Fund Balance	\$	1,559,108

COUNTY OF MARQUETTE, MICHIGAN
 SAWYER DEVELOPMENT SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Charges for Services	\$ 455,000	\$ 453,407	\$ (1,593)
Federal Grants	-	-	-
State Grants	-	-	-
Interest Earned	24,000	21,471	(2,529)
Other Revenues	996,124	785,205	(210,919)
	1,475,124	1,260,083	(215,041)
<u>EXPENDITURES</u>			
Community Development			
Personnel services	558,472	531,378	27,094
Supplies	79,500	74,870	4,630
Other Services & Charges	1,188,924	1,058,583	130,341
Capital Outlay	10,000	8,710	1,290
Interest on Deposits	120,823	120,582	241
	1,957,719	1,794,123	163,596
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(482,595)	(534,040)	(51,445)
OTHER OPERATING SOURCES (USES) Operating Transfers Out	(641,358)	(620,400)	20,958
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (1,123,953)	(1,154,440)	\$ (30,487)
FUND BALANCE - January 1, 2002		2,462,792	
FUND BALANCE - December 31, 2002		\$ 1,308,352	

COUNTY OF MARQUETTE, MICHIGAN
SAWYER INTERMEDIARY RELENDING SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$ 441,878
Receivables:	
Loans Receivable	856,273
Other Receivables	-
Due from Development Fund	<u>23,498</u>
Total Assets	<u>\$ 1,321,649</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Accounts Payable	\$ -
Due to Federal Government	<u>890,435</u>
Total Liabilities	<u>890,435</u>
Fund Balance - Unreserved	<u>431,214</u>
Total Fund Balance	<u>431,214</u>
Total Liabilities and Fund Balance	<u>\$ 1,321,649</u>

COUNTY OF MARQUETTE, MICHIGAN
 SAWYER INTERMEDIARY RELENDING SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Federal Grants	\$ -	\$ -	\$ -
State Grants	-	-	-
Interest Earned	48,000	72,568	24,568
Other Revenues	-	-	-
Total Revenues	48,000	72,568	24,568
<u>EXPENDITURES</u>			
Community Development			
Supplies	-	-	-
Other Services & Charges	8,000	66,691	(58,691)
Interest Paid	40,000	8,754	31,246
Total Expenditures - Community Development	48,000	75,445	(27,445)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ -	(2,877)	\$ (2,877)
FUND BALANCE - January 1, 20002		434,091	
FUND BALANCE - December 31, 2002		\$ 431,214	

COUNTY OF MARQUETTE, MICHIGAN
 RESCUE SAFETY SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	88,382
Taxes Receivable-Current Levy		122,751
Due from Federal Government		-
Prepaid Expenses		5,130
		133,263
Total Assets	\$	216,263

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	-
Accrued Payroll		2,082
Accrued Sick Leave		-
Deferred Revenue		139,894
		141,976
Total Liabilities		141,976
Fund Balance - Unreserved		74,287
Total Fund Balance		74,287
Total Liabilities and Fund Balance	\$	216,263

COUNTY OF MARQUETTE, MICHIGAN
 RESCUE SAFETY SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Current Tax Collections	\$ 135,034	\$ 132,753	\$ (2,281)
Federal Sources	-	-	-
State Sources	63,261	57,244	(6,017)
Interest Earned	6,000	1,373	(4,627)
Other Revenues	-	144	144
	204,295	191,514	(12,781)
<u>EXPENDITURES</u>			
Law Enforcement			
Personnel services	119,225	127,923	(8,698)
Supplies	23,225	13,546	9,679
Other Services & Charges	41,545	12,672	28,873
Capital Outlay	22,800	32,020	(9,220)
	206,795	186,161	20,634
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(2,500)	5,353	7,853
<u>OTHER FINANCING SOURCES</u>			
Operating Transfers In	-	-	-
Operating Transfers Out	-	-	-
	-	-	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (2,500)	5,353	\$ 7,853
FUND BALANCE - January 1, 2002		68,934	
FUND BALANCE - December 31, 2002		\$ 74,287	

COUNTY OF MARQUETTE, MICHIGAN
LAW LIBRARY SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	-
Due from General Fund		-
		<hr/>
Total Assets	\$	-
		<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Due to Other Funds		-
		<hr/>
Total Liabilities		-
		<hr/>
Fund Balance - Unreserved		-
		<hr/>
Total Liabilities and Fund Balance	\$	-
		<hr/> <hr/>

COUNTY OF MARQUETTE, MICHIGAN
LAW LIBRARY SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Penal fines	\$ 6,500	\$ 6,500	\$ -
Total Revenues	6,500	6,500	-
<u>EXPENDITURES</u>			
Courts			
Law books/periodicals	53,068	53,986	(918)
Other Services & Charges	4,452	4,452	-
Capital Outlay	-	-	-
Total Expenditures - Law Enforcement	57,520	58,438	(918)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(51,020)	(51,938)	(918)
OTHER FINANCING SOURCES			
Operating transfers in	51,020	51,938	918
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ -	-	\$ -
FUND BALANCE - January 1, 2002		-	
FUND BALANCE - December 31, 2002		\$ -	

COUNTY OF MARQUETTE, MICHIGAN
P.A. 511 COMMUNITY CORRECTIONS
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	<u> -</u>
Receivables:		
Due from State		<u> 11,863</u>
Total Assets	\$	<u> 11,863</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	<u> -</u>
Cash Overdrawn		<u> 11,863</u>
Total Liabilities		<u> 11,863</u>
Fund Balance - (Deficit)		<u> -</u>
Total Fund Balance (Deficit)		<u> -</u>
Total Liabilities and Fund Balance	\$	<u> 11,863</u>

COUNTY OF MARQUETTE, MICHIGAN
P.A. 511 COMMUNITY CORRECTIONS
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
State Grants	\$ 90,785	\$ 71,159	\$ (19,626)
Total Revenues	90,785	71,159	(19,626)
<u>EXPENDITURES</u>			
Law Enforcement			
Personnel services	80,815	53,731	27,084
Supplies	-	255	(255)
Other Services & Charges	9,970	16,795	(6,825)
Capital Outlay	-	378	(378)
Total Expenditures - Law Enforcement	90,785	71,159	19,626
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
OTHER OPERATING SOURCES (USES) Operating Transfers Out	-	-	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ -	-	\$ -
FUND BALANCE - January 1, 2002		-	
FUND BALANCE - December 31, 2002		\$ -	

COUNTY OF MARQUETTE, MICHIGAN
CHILD CARE S.O.D.A. GRANT SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	-
Receivables:		
State of Michigan		6,472
Due from General Fund		-
Other		5,395
		5,395
Total Assets	\$	11,867

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Accrued payroll		-
Accrued Sick & Vacation Leave		-
Cash Overdrawn		9,742
		9,742
Total Liabilities		9,742
Fund Balance - Unreserved		2,125
Total Fund Balance		2,125
Total Liabilities and Fund Balance	\$	11,867

COUNTY OF MARQUETTE, MICHIGAN
CHILD CARE S.O.D.A. GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
State sources	\$ 27,707	\$ 30,527	\$ 2,820
Other Revenues	-	488	488
Total Revenues	27,707	31,015	3,308
<u>EXPENDITURES</u>			
Courts			
Personnel services	59,329	59,021	308
Other services and charges	600	542	58
Capital Outlay	-	-	-
Total Expenditures - Courts	59,929	59,563	366
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(32,222)	(28,548)	3,674
<u>OTHER FINANCING SOURCES</u>			
Operating Transfers In	32,222	30,222	2,000
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ -	1,674	\$ 1,674
FUND BALANCE - January 1, 2002		451	
FUND BALANCE - December 31, 2002		\$ 2,125	

COUNTY OF MARQUETTE, MICHIGAN
BUILDING AUTHORITY SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash Account	\$	135,569
Due from General Fund		-
Due from Commission on Aging Fund		-
Accounts Receivable		-
Prepaid Expenses		-
		<hr/>
Total Assets	\$	<u>135,569</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	1,936
Accrued Payroll		1,028
Due to Debt Service Fund		-
Other Liabilities		-
		<hr/>
Total Liabilities		<u>2,964</u>
Fund Balance - Unreserved		<u>132,605</u>
		<hr/>
		132,605
		<hr/>
Total Liabilities and Fund Balance	\$	<u>135,569</u>

COUNTY OF MARQUETTE, MICHIGAN
 BUILDING AUTHORITY SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	VARIANCE FAVORABLE <u>(UNFAVORABLE)</u>
<u>REVENUES</u>			
Charges for Services	\$ 444,597	\$ 461,257	\$ 16,660
Interest Earned	<u>7,500</u>	<u>322</u>	<u>(7,178)</u>
Total Revenues	<u>452,097</u>	<u>461,579</u>	<u>9,482</u>
<u>EXPENDITURES</u>			
Community Development			
Personnel services	126,152	84,294	41,858
Supplies	5,450	5,127	323
Other services and charges	82,728	61,926	20,802
Capital Outlay	<u>2,448</u>	<u>4,653</u>	<u>(2,205)</u>
Total Expenditures - Facilities	<u>216,778</u>	<u>156,000</u>	<u>60,778</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>235,319</u>	<u>305,579</u>	<u>70,260</u>
<u>OTHER FINANCING SOURCES</u>			
Operating Transfers In	-	10,060	10,060
Operating Transfers Out	<u>(257,885)</u>	<u>(255,820)</u>	<u>2,065</u>
Total Other Financing Sources	<u>(257,885)</u>	<u>(245,760)</u>	<u>12,125</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ <u>(22,566)</u>	59,819	\$ <u>82,385</u>
FUND BALANCE - January 1, 2002		<u>72,786</u>	
FUND BALANCE - December 31, 2002		\$ <u>132,605</u>	

COUNTY OF MARQUETTE, MICHIGAN
 SHERIFF M.C.T.V. GRANT SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	20,722
Receivables:		
Accounts Receivable		11,456
State of Michigan		-
Due from Other Funds		-
		-
Total Assets	\$	32,178

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	931
Accrued payroll		-
Accrued Sick & Vacation Leave		636
Due to Local Units		-
Due to General Fund		7,449
Other Liabilities		740
		740
Total Liabilities		9,756
Fund Balance - Unreserved		21,129
- Encumbered		1,293
		1,293
Total Fund Balance		22,422
Total Liabilities and Fund Balance	\$	32,178

COUNTY OF MARQUETTE, MICHIGAN
M.C.T.V. GRANT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
State sources	\$ 111,514	\$ 79,895	\$ (31,619)
Local Units of Government	-	-	-
Other	48,043	51,805	3,762
Total Revenues	159,557	131,700	(27,857)
<u>EXPENDITURES</u>			
Law Enforcement			
Personnel services	115,394	89,445	25,949
Supplies	28,400	20,978	7,422
Other services and charges	22,256	13,579	8,677
Capital Outlay	-	-	-
Total Expenditures - Law Enforcement	166,050	124,002	42,048
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,493)	7,698	14,191
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	-	-	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (6,493)	7,698	\$ 7,698
FUND BALANCE - January 1, 2002		14,724	
FUND BALANCE - December 31, 2002		\$ 22,422	

COUNTY OF MARQUETTE, MICHIGAN
SMALL CITIES GRANT REVOLVING LOAN SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$ 12,200
Receivables:	
Small Cities Loans Receivable	<u>1,584,752</u>
Total Assets	<u>\$ 1,596,952</u>

LIABILITIES AND FUND BALANCE

Liabilities	
Due to State of Michigan	\$ -
Deferred Revenue	<u>1,584,752</u>
Total Liabilities	<u>1,584,752</u>
Fund Balance - Unreserved	<u>12,200</u>
Total Liabilities and Fund Balance	<u>\$ 1,596,952</u>

SMALL CITIES GRANT REVOLVING LOAN SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Interest Earned	\$ 1,500	\$ 188	\$ (1,312)
Other Revenues	12,200	12,200	-
Total Revenues	13,700	12,388	(1,312)
<u>EXPENDITURES</u>			
Community Maintenance and Development			
Other services and charges	-	-	-
Total Expenditures - Community Maintenance and Development	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	13,700	12,388	(1,312)
OTHER FINANCING SOURCES			
Operating transfers out	-	(43,979)	43,979
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ 13,700	(31,591)	\$ 42,667
FUND BALANCE - January 1, 2002		43,791	
FUND BALANCE - December 31, 2002		\$ 12,200	

COUNTY OF MARQUETTE, MICHIGAN
FAMILY INDEPENDENCE AGENCY CHILD CARE SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	16,987
Receivables:		
State of Michigan		28,219
Other		-
		<hr/>
Total Assets	\$	<u>45,206</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Due to General Fund		35,098
Other Liabilities		-
		<hr/>
Total Liabilities		<u>35,098</u>
Fund Balance - Unreserved		<hr/>
		10,108
		<hr/>
Total Liabilities and Fund Balance	\$	<u>45,206</u>

COUNTY OF MARQUETTE, MICHIGAN
FAMILY INDEPENDENCE AGENCY CHILD CARE SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
State sources	\$ 100,000	\$ 114,500	\$ 14,500
Charges for services	<u> -</u>	<u> 127</u>	<u> 127</u>
Total Revenues	<u>100,000</u>	<u>114,627</u>	<u>14,627</u>
<u>EXPENDITURES</u>			
Human Services			
Other services and charges	<u>200,000</u>	<u>229,458</u>	<u>(29,458)</u>
Total Expenditures - Human Services	<u>200,000</u>	<u>229,458</u>	<u>(29,458)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(100,000)</u>	<u>(114,831)</u>	<u>(14,831)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u>100,000</u>	<u>100,000</u>	<u> -</u>
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	<u>\$ -</u>	<u>(14,831)</u>	<u>\$ (14,831)</u>
FUND BALANCE - January 1, 2002		<u>24,939</u>	
FUND BALANCE - December 31, 2002		<u>\$ 10,108</u>	

COUNTY OF MARQUETTE, MICHIGAN
FAMILY INDEPENDENCE AGENCY SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	33,779
Due from Other Funds		-
Receivables:		
State of Michigan		49,672
Accounts, net of allowance for uncollectibles of \$4,500		-
		-
		<hr/>
Total Assets	\$	<u>83,451</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Accrued Payroll		-
Due to General Fund		1,743
Due to State		34,219
Cash Overdrawn		-
		<hr/>
Total Liabilities		<u>35,962</u>
Fund Balance - Unreserved		<u>47,489</u>
Total Liabilities and Fund Balance	\$	<u>83,451</u>

COUNTY OF MARQUETTE, MICHIGAN
 FAMILY INDEPENDENCE AGENCY SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Federal sources	\$ -	\$ -	\$ -
State sources	300,000	237,271	(62,729)
Other	-	-	-
	300,000	237,271	(62,729)
Total Revenues	300,000	237,271	(62,729)
<u>EXPENDITURES</u>			
Human Services	-	-	-
Personnel Services	-	-	-
Supplies	250	-	250
Other services and charges	309,750	243,637	66,113
	310,000	243,637	66,363
Total Expenditures	310,000	243,637	66,363
Human Services	310,000	243,637	66,363
EXCESS OF REVENUES OVER (UNDER)			
EXPENDITURES	(10,000)	(6,366)	(3,634)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	1,000	1,000	-
Operating transfers out	-	-	-
	1,000	1,000	-
EXCESS REVENUES AND OTHER			
SOURCES OVER (UNDER)			
EXPENDITURES	\$ (9,000)	(5,366)	\$ (3,634)
FUND BALANCE - January 1, 2002		52,855	
FUND BALANCE - December 31, 2002		\$ 47,489	

COUNTY OF MARQUETTE, MICHIGAN
PROBATE COURT CHILD CARE SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	-
Receivables:		
State of Michigan		173,062
Due from General Fund		-
Accounts, net of allowance for uncollectibles of \$4,500		108,961
Other assets		3,688
		<hr/>
Total Assets	\$	<u>285,711</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Accrued payroll		-
Accrued Sick & Vacation Leave		4,531
Other Liabilities		1,257
Cash Overdrawn		269,432
		<hr/>
Total Liabilities		275,220
		<hr/>
Fund Balance - Unreserved		10,491
		<hr/>
Total Liabilities and Fund Balance	\$	<u>285,711</u>

COUNTY OF MARQUETTE, MICHIGAN
 PROBATE COURT CHILD CARE SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
State sources	\$ 733,600	\$ 719,525	\$ (14,075)
Charges for services	92,000	76,385	(15,615)
Interest Earned	-	-	-
Total Revenues	825,600	795,910	(29,690)
<u>EXPENDITURES</u>			
Courts			
Personnel services	745,278	732,340	12,938
Supplies	4,595	3,806	789
Other services and charges	965,257	952,207	13,050
Capital outlay	-	-	-
Total Expenditures - Courts	1,715,130	1,688,353	26,777
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(889,530)	(892,443)	(2,913)
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	882,559	882,559	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (6,971)	(9,884)	\$ (2,913)
FUND BALANCE (Deficit) - January 1, 2002		20,375	
FUND BALANCE - December 31, 2002		\$ 10,491	

COUNTY OF MARQUETTE, MICHIGAN
CENTRAL DISPATCH FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	512,776
Receivables:		
Due from General Fund		-
Taxes Receivable-Current Levy		542,154
Accounts (Net of allowance for Collectables)		28,416
		-
Total Assets	\$	1,083,346

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	-
Accrued Payroll		12,233
Accrued Sick & Vacation Leave		269
Due to Other Funds		-
Deferred Revenue		617,903
		-
Total Liabilities		630,405
Fund Balance - Reserved - Encumbrances		21,000
- Reserved - Training		3,471
- Unreserved		428,470
		-
Total Fund Balance		452,941
Total Liabilities and Fund Balance	\$	1,083,346

COUNTY OF MARQUETTE, MICHIGAN
CENTRAL DISPATCH SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Current Tax Collections	\$ 651,485	\$ 586,480	\$ (65,005)
State Grants	74,253	312,989	238,736
Interest Earned	20,000	11,656	(8,344)
Total Revenues	745,738	911,125	165,387
<u>EXPENDITURES</u>			
Law Enforcement			
Personnel services	527,067	461,513	65,554
Supplies	6,200	4,429	1,771
Other Services & Charges	176,177	198,172	(21,995)
Capital Outlay	743,000	464,692	278,308
Total Expenditures - Law Enforcement	1,452,444	1,128,806	323,638
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(706,706)	(217,681)	489,025
OTHER OPERATING SOURCES (USES)			
Operating Transfers Out	(15,000)	(15,000)	-
EXCESS REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (721,706)	(232,681)	\$ 489,025
FUND BALANCE - January 1, 2002		685,622	
FUND BALANCE - December 31, 2002		\$ 452,941	

COUNTY OF MARQUETTE, MICHIGAN
SOLDIERS & SAILORS RELIEF SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	<u>1,526</u>
Total Assets	\$	<u><u>1,526</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	-
Due to General Fund		<u>-</u>
Total Liabilities		<u>-</u>
Fund Balance - Unreserved		<u>1,526</u>
Total Liabilities and Fund Balance	\$	<u><u>1,526</u></u>

COUNTY OF MARQUETTE, MICHIGAN
 SOLDIERS & SAILORS RELIEF SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
None	\$ -	\$ -	\$ -
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>			
Human Services			
Veterans relief	<u>10,000</u>	<u>10,545</u>	<u>(545)</u>
Total Expenditures - Human Services	<u>10,000</u>	<u>10,545</u>	<u>(545)</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	<u>(10,000)</u>	<u>(10,545)</u>	<u>(545)</u>
OTHER FINANCING SOURCES			
Operating Transfers In	<u>10,000</u>	<u>10,000</u>	<u>-</u>
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	(545)	\$ <u>(545)</u>
FUND BALANCE - January 1, 2002		<u>2,071</u>	
FUND BALANCE - December 31, 2002		\$ <u>1,526</u>	

COUNTY OF MARQUETTE, MICHIGAN
VETERANS TRUST SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	201
Due from State of Michigan		<u>-</u>
Total Assets	\$	<u><u>201</u></u>

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	<u>-</u>
Total Liabilities		<u>-</u>
Fund Balance - Unreserved		<u>201</u>
Total Liabilities and Fund Balance	\$	<u><u>201</u></u>

COUNTY OF MARQUETTE, MICHIGAN
VETERANS TRUST SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
State sources	\$ 35,000	\$ 24,717	\$ (10,283)
Total Revenues	<u>35,000</u>	<u>24,717</u>	<u>(10,283)</u>
<u>EXPENDITURES</u>			
Human Services			
Personnel services	2,500	2,400	100
Supplies	500	55	445
Other services and charges	<u>32,000</u>	<u>24,913</u>	<u>7,087</u>
Total Expenditures - Human Services	<u>35,000</u>	<u>27,368</u>	<u>7,632</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ <u>-</u>	\$ (2,651)	\$ <u>(2,651)</u>
FUND BALANCE - January 1, 2002		<u>2,852</u>	
FUND BALANCE - December 31, 2002		<u>\$ 201</u>	

COUNTY OF MARQUETTE, MICHIGAN
 COMMISSION ON AGING SPECIAL REVENUE FUND
 BALANCE SHEET
 DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	343,139
Receivables:		
Taxes-Current Levy		487,983
Accounts Receivable		60,299
		60,299
Total Assets	\$	891,421

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts payable	\$	39,761
Accrued Wages		5,218
Accrued Sick & Vacation Leave		1,325
Due to Other Funds		-
Other current liabilities		-
Deferred Revenue		556,164
		556,164
Total Liabilities		602,468
Fund Balance - Reserved		20,895
Fund Balance - Unreserved		268,058
		268,058
Total Fund Balance		288,953
Total Liabilities and Fund Balance	\$	891,421

COUNTY OF MARQUETTE, MICHIGAN
 COMMISSION ON AGING SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Taxes and penalties	\$ 535,573	\$ 527,945	\$ (7,628)
Federal sources	109,471	123,105	13,634
State sources	224,226	232,924	8,698
Interest	20,000	7,128	(12,872)
Other	37,193	48,020	10,827
Total Revenues	926,463	939,122	12,659
<u>EXPENDITURES</u>			
Human Services			
Personnel services	241,789	234,754	7,035
Supplies	65,495	82,437	(16,942)
Other Services and Charges	669,874	668,303	1,571
Capital Outlay	3,175	2,651	524
Total Expenditures	980,333	988,145	(7,812)
Human Services	980,333	988,145	(7,812)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(53,870)	(49,023)	\$ 4,847
OTHER FINANCING SOURCES			
Operating Transfers In	-	1,991	(1,991)
EXCESS OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES	\$ (53,870)	(47,032)	\$ 2,856
FUND BALANCE - January 1, 2002		335,985	
FUND BALANCE - December 31, 2002		\$ 288,953	

COUNTY OF MARQUETTE, MICHIGAN
BUDGET STABILIZATION SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	171,110
Receivables:		
Due from Other Funds		-
		<hr/>
Total Assets	\$	<u>171,110</u>

LIABILITIES AND FUND BALANCE

Liabilities		
Due to other funds	\$	-
		<hr/>
Total Liabilities		-
		<hr/>
Fund Balance - Unreserved		171,110
		<hr/>
Total Liabilities and Fund Balance	\$	<u>171,110</u>

COUNTY OF MARQUETTE, MICHIGAN
 BUDGET STABILIZATION SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES, AND
 CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
 YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
Interest Earned	\$ -	\$ -	\$ -
Total Revenues	-	-	-
<u>EXPENDITURES</u>			
None	-	-	-
Total Expenditures	-	-	-
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	-	-	-
OTHER FINANCING SOURCES (USES) Operating transfers Out	-	-	-
EXCESS OF REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	\$ -	-	\$ -
FUND BALANCE - January 1, 2002		171,110	
FUND BALANCE - December 31, 2002		\$ 171,110	

COUNTY OF MARQUETTE, MICHIGAN
COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND
BALANCE SHEET
DECEMBER 31, 2002

ASSETS

Cash and cash equivalents	\$	102,073
Receivables:		
Due from Federal Government		-
Due from General Fund		-
Other		1,840,675
		1,840,675
Total Assets	\$	1,942,748

LIABILITIES AND FUND BALANCE

Liabilities		
Accounts Payable	\$	52
Accrued Wages Payable		-
Deferred revenue		1,840,675
		1,840,727
Total Liabilities		1,840,727
Fund Balance		102,021
Total Fund Balance		102,021
Total Liabilities and Fund Balance	\$	1,942,748

COUNTY OF MARQUETTE, MICHIGAN
COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND
STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCE - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>			
State Grants	\$ 555,090	\$ 486,485	\$ (68,605)
Federal Grants	-	-	-
Interest	2,300	1,354	(946)
Other	197,000	36,394	(160,606)
	754,390	524,233	(230,157)
 <u>EXPENDITURES</u>			
Community Maintenance and Development			
Personnel services	112,230	57,024	55,206
Supplies	2,960	868	2,092
Other services and charges	639,200	477,457	161,743
Capital Outlay	-	-	-
	754,390	535,349	219,041
 EXCESS REVENUES OVER (UNDER) EXPENDITURES	 \$ -	 \$ (11,116)	 \$ (11,116)
 FUND BALANCE - January 1, 2002		 113,137	
 FUND BALANCE - December 31, 2002		 \$ 102,021	

COUNTY OF MARQUETTE, MICHIGAN
BUILDING AUTHORITY DEBT SERVICE FUND
BALANCE SHEET
December 31, 2002

ASSETS

Cash and cash equivalents	\$	-
Due to Other Funds		-
		<hr/>
Total Assets	\$	-
		<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Liabilities		
Other Liabilities	\$	-
		<hr/>
Total Liabilities		-
		<hr/>
Fund Balance		-
		<hr/>
Total Liabilities and Fund Balance	\$	-
		<hr/> <hr/>

COUNTY OF MARQUETTE, MICHIGAN
 BUILDING AUTHORITY DEBT SERVICE FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCE
 YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>REVENUES</u>			
Local Governments	\$ -	\$ -	\$ -
Taxes & Penalties	-	-	-
Interest Earned	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>
<u>EXPENDITURES</u>			
Principal Retirement	160,000	160,000	-
Interest Expense	97,135	95,645	1,490
Other	750	175	575
Total Expenditures	<u>257,885</u>	<u>255,820</u>	<u>2,065</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(257,885)</u>	<u>(255,820)</u>	<u>(2,065)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers in	<u>257,885</u>	<u>255,820</u>	<u>2,065</u>
Total Other Financing Sources (Uses)	<u>257,885</u>	<u>255,820</u>	<u>2,065</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>\$ -</u>	<u>-</u>	<u>-</u>
FUND BALANCES - January 1, 2002		<u>-</u>	
FUND BALANCES - December 31, 2002		<u>\$ -</u>	

COUNTY OF MARQUETTE, MICHIGAN
 CAPITAL PROJECT FUNDS
 COMBINING BALANCE SHEET
 December 31, 2002

	<u>SUPERIOR EXTRUSION C.D.B.G. FUND</u>	<u>P.I.C.O. C.D.B.G. FUND</u>	<u>SAWYER C.D.B.G. GRANT FUND</u>	<u>SAWYER E.D.A. I GRANT FUND</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ 446,895	\$ 104	\$ -	\$ -
Receivables:				
Due from Federal Government	-	-	-	-
Due from Other Funds	-	-	57,066	73,715
Due from State	-	-	-	-
Due from Local Units	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Assets	\$ <u>446,895</u>	\$ <u>104</u>	\$ <u>57,066</u>	\$ <u>73,715</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities				
Accounts Payable	\$ -	\$ -	\$ -	\$ -
Due to other funds	-	-	-	-
Cash Overdrawn	-	-	57,066	73,715
Other Current Liabilities	-	-	-	-
Deferred Revenue	-	-	-	-
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total Liabilities	<u> </u>	<u> </u>	<u>57,066</u>	<u>73,715</u>
 Fund Balance Reserved	 <u>446,895</u>	 <u>104</u>	 <u>-</u>	 <u>-</u>
 Total Liabilities and Fund Balance	 \$ <u>446,895</u>	 \$ <u>104</u>	 \$ <u>57,066</u>	 \$ <u>73,715</u>

COUNTY OF MARQUETTE, MICHIGAN
 CAPITAL PROJECT FUNDS
 COMBINING BALANCE SHEET
 December 31, 2002

	<u>SAWYER</u> E.D.A. II GRANT FUND	<u>SAWYER</u> E.D.A. III GRANT FUND	<u>SAWYER</u> E.D.A. IV GRANT FUND	<u>TOTAL</u>
<u>ASSETS</u>				
Cash and cash equivalents	\$ -	\$ -	-	\$ 446,999
Receivables:				
Due from Federal Government	248,518	588,506	239,959	1,076,983
Due from Other Funds	-	-	-	130,781
Due from State	-	-	-	-
Due from Local Units	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Assets	\$ <u>248,518</u>	\$ <u>588,506</u>	<u>239,959</u>	\$ <u>1,654,763</u>
 <u>LIABILITIES AND FUND BALANCE</u>				
Liabilities				
Accounts Payable	\$ 68,183	\$ -	-	\$ 68,183
Due to other funds	-	-	-	-
Cash Overdrawn	180,335	588,506	239,959	1,139,581
Other Current Liabilities	-	-	-	-
Deferred Revenue	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total Liabilities	<u>248,518</u>	<u>588,506</u>	<u>239,959</u>	<u>1,207,764</u>
Fund Balance Reserved	<hr/>	<hr/>	<hr/>	<u>446,999</u>
Total Liabilities and Fund Balance	\$ <u>248,518</u>	\$ <u>588,506</u>	<u>239,959</u>	\$ <u>1,654,763</u>

COUNTY OF MARQUETTE
 CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 YEAR ENDED DECEMBER 31, 2002

	SUPERIOR EXTRUSION C.D.B.G. FUND	P. I. C. O. C. D. B. G. FUND	SAWYER C. D. B. G. FUND	SAWYER E. D. A. I GRANT FUND
<u>REVENUES</u>				
State Sources	\$ 458,895	\$ -	\$ 114,261	\$ -
Federal Sources	-	-	-	-
Contributions from local sources	-	-	-	-
Interest	-	-	730	-
Other	-	-	-	-
 Total Revenues	 458,895	 -	 114,991	 -
<u>EXPENDITURES</u>				
Construction Contracts	12,000	-	380,395	-
Engineering/architectural costs	-	-	-	-
Miscellaneous	-	-	-	73,715
 Total Expenditures	 12,000	 -	 380,395	 73,715
EXCESS REVENUES OVER (UNDER) EXPENDITURES	446,895	-	(265,404)	(73,715)
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	-	-	57,066	73,715
Operating Transfers Out	-	-	-	-
 Total Other Financing Sources (Uses)	 -	 -	 57,066	 73,715
EXCESS REVENUES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	446,895	-	(208,338)	-
FUND BALANCES - January 1, 2002	-	104	208,338	-
FUND BALANCES - December 31, 2002	\$ 446,895	\$ 104	\$ -	\$ -

Continued

COUNTY OF MARQUETTE
 CAPITAL PROJECT FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 YEAR ENDED DECEMBER 31, 2002

	SAWYER E.D.A. II GRANT FUND	SAWYER E.D.A. III GRANT FUND	SAWYER E.D.A. IV GRANT FUND	TOTAL
<u>REVENUES</u>				
State Sources	\$ -	\$ -	\$ -	\$ 573,156
Federal Sources	473,126	764,987	227,891	1,466,004
Contributions from local sources	-	-	413,000	413,000
Interest	-	-	-	730
Other	-	-	-	-
Total Revenues	<u>473,126</u>	<u>764,987</u>	<u>640,891</u>	<u>2,452,890</u>
<u>EXPENDITURES</u>				
Construction Contracts	-	993,732	640,891	2,027,018
Engineering/architectural costs	-	-	-	-
Miscellaneous	473,126	-	-	546,841
Total Expenditures	<u>473,126</u>	<u>993,732</u>	<u>640,891</u>	<u>2,573,859</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(228,745)</u>	<u>-</u>	<u>(120,969)</u>
<u>OTHER FINANCING SOURCES (USES):</u>				
Operating Transfers In	-	-	-	130,781
Operating Transfers Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>130,781</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES (USES) OVER (UNDER) EXPENDITURES	<u>-</u>	<u>(228,745)</u>	<u>-</u>	<u>9,812</u>
FUND BALANCES - January 1, 2002	<u>-</u>	<u>228,745</u>	<u>-</u>	<u>437,187</u>
FUND BALANCES - December 31, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 446,999</u>

COUNTY OF MARQUETTE, MICHIGAN
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
December 31, 2002

<u>ASSETS</u>	MEDICAL FACILITY FUND	AIRPORT FUND	FORESTRY FUND	TOTAL
Current Assets				
Cash	\$ 1,733,006	\$ 1,276,614	\$ 563,974	\$ 3,573,594
Account Receivable (Net of Allowance for uncollectibles)	1,185,816	139,071	24,667	1,349,554
Due from State of Michigan	-	-	-	-
Due From Other Funds	-	-	-	-
Prepaid & Other Assets	193,207	25,191	-	218,398
Total Current Assets	3,112,029	1,440,876	588,641	5,141,546
Restricted Assets				
Cash	1,948,939	-	-	1,948,939
Mutual Funds	-	-	-	-
Fixed Assets (Net of Accumulated Depreciation)				
	6,069,856	397,261	-	6,467,117
Total Assets	\$ 11,130,824	\$ 1,838,137	\$ 588,641	\$ 13,557,602

LIABILITIES AND RETAINED EARNINGS

Current Liabilities				
Accounts Payable	\$ 290,802	\$ 60,792	\$ 14,934	\$ 366,528
Accrued Payroll	287,469	17,460	-	304,929
Accrued Sick & Vacation Leave	431,283	129,899	-	561,182
Due to Other Funds	-	580,781	-	580,781
Cash Fund Overdraft	-	-	-	-
Other Current Liabilities	5,040	-	-	5,040
Deferred Revenue	112,216	-	-	112,216
Total Current Liabilities	1,126,810	788,932	14,934	1,930,676
Other Liabilities				
Bonds Payable	-	-	-	-
Total Liabilities	1,126,810	788,932	14,934	1,930,676
Retained Earnings				
Reserved	-	985,361	160,890	1,146,251
Unreserved	10,004,014	63,844	412,817	10,480,675
Total Retained Earnings	10,004,014	1,049,205	573,707	11,626,926
Total Liabilities and Retained Earnings	\$ 11,130,824	\$ 1,838,137	\$ 588,641	\$ 13,557,602

COUNTY OF MARQUETTE, MICHIGAN
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 2002

	MEDICAL FACILITY FUND	AIRPORT FUND	FORESTRY FUND	TOTAL
<u>OPERATING REVENUES</u>				
Federal Sources	\$ -	\$ 389,712	\$ -	\$ 389,712
State Sources	-	30,472	24,667	55,139
Charges for Services	7,935,245	427,121	33,340	8,445,706
Other Revenues	392,509	650,568	-	1,043,077
Total Revenues	<u>3,327,754</u>	<u>1,497,873</u>	<u>108,007</u>	<u>9,933,634</u>
<u>OPERATING EXPENSES</u>				
Personnel Services	4,804,906	932,045	57,600	5,794,551
Operation and Maintenance	-	245,626	-	245,626
Supplies	-	53,756	5,144	58,900
Aviation Fuel Purchases	-	26,905	-	26,905
Depreciation	478,005	14,713	-	492,718
Other Services and Charges	3,246,350	543,087	111,120	3,900,557
Capital Outlay	-	394,220	11,549	405,769
Total Expenses	<u>3,529,261</u>	<u>2,210,352</u>	<u>185,413</u>	<u>10,925,026</u>
NET INCOME (LOSS) FROM OPERATIONS	(201,507)	(712,479)	(77,406)	(991,392)
NON-OPERATING REVENUE	<u>36,084</u>	<u>9,117</u>	<u>3,300</u>	<u>53,501</u>
NET INCOME (LOSS) FROM OPERATIONS	(165,423)	(703,362)	(69,106)	(937,891)
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating Transfers In	-	485,000	-	485,000
Operating Transfers Out	-	(472,601)	(68,000)	(540,601)
Total Other Financing Sources (Uses)	<u>-</u>	<u>12,399</u>	<u>(68,000)</u>	<u>(55,601)</u>
NET INCOME (LOSS) AND OTHER SOURCES (USES)	(165,423)	(690,963)	(137,106)	(993,492)
RETAINED EARNINGS - January 1, 2002	<u>10,169,437</u>	<u>1,740,168</u>	<u>710,813</u>	<u>12,620,418</u>
RETAINED EARNINGS - December 31, 2002	<u>\$ 10,004,014</u>	<u>\$ 1,049,205</u>	<u>\$ 573,707</u>	<u>\$ 11,626,926</u>

COUNTY OF MARQUETTE, MICHIGAN
 ENTERPRISE FUND TYPES
 COMBINING STATEMENT OF CASH FLOWS
 YEAR ENDED DECEMBER 31, 2002

	MEDICAL FACILITY FUND	AIRPORT FUND	FORESTRY FUND	TOTAL
<u>Cash Flows from Operating Activities:</u>				
Cash received from fees & charges for services	\$ 7,563,466	\$ 419,291	\$ 196,251	\$ 8,169,008
Other operating revenues	32,744	1,400,175	48,821	1,481,740
Cash paid to employees and suppliers	(7,926,106)	(2,048,802)	(261,189)	(10,236,097)
Proportionate share revenue	177,527	-	-	177,527
Net cash provided (used) by operating activities	(152,369)	(229,336)	(26,117)	(407,822)
<u>Cash Flows from Capital and Related Financing Activities:</u>				
Capital expenditures, net of disposals	(357,901)	-	-	(357,901)
Principal payments on long term debt	-	-	-	-
Interest paid on long term debt	-	-	-	-
Interest earned - savings & investments	36,084	9,117	9,300	53,501
Investment in Fixed Assets	-	-	-	-
Transfer from County	-	-	-	-
Net cash provided (used) by capital & related financing activities	(321,817)	9,117	9,300	(304,400)
<u>Cash Flows from Noncapital Financing Activities:</u>				
Operating transfers in (out)	-	12,399	(68,000)	(55,601)
Loan to County	-	-	-	-
Deposit to deferred compensation plan	-	-	-	-
Fiber Optic Lease Adjustment	-	-	-	-
Deposit (withdrawal from) to patient trust	1,108	-	-	1,108
Net cash provided (used) by noncapital financing activities	1,108	12,399	(68,000)	(54,493)
<u>Net Increase (Decrease) in Cash</u>	(473,078)	(207,820)	(95,817)	(766,715)
<u>Cash & Cash Equivalents at beginning of year</u>	4,155,023	1,484,434	649,791	6,289,248
<u>Cash & Cash Equivalents at end of year</u>	\$ 3,681,945	\$ 1,276,614	\$ 563,974	\$ 5,522,533

Continued

COUNTY OF MARQUETTE, MICHIGAN
ENTERPRISE FUND TYPES
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2002

	MEDICAL FACILITY FUND	AIRPORT FUND	FORESTRY FUND	TOTAL
<u>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</u>				
Operating Income (Loss)	\$ (201,507)	\$ (712,479)	\$ (77,406)	\$ (991,392)
<u>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</u>				
Bad Debts	205,361	-	-	205,361
Depreciation	478,005	14,713	-	492,718
Changes in assets & liabilities:	-	-	-	-
(Increase) decrease in accounts receivable	(371,779)	(7,830)	59,065	(320,544)
(Increase) decrease in due from state	-	-	-	-
(Increase) decrease in inventories	-	-	-	-
(Increase) decrease in prepaid assets	(28,002)	(1,102)	-	(29,104)
(Increase) decrease in other assets	-	330,525	-	330,525
Increase (decrease) in accounts payable	(59,766)	28,643	(7,776)	(38,899)
Increase (decrease) in accrued payroll	57,561	(448)	-	57,113
Increase (decrease) in other current liabilities	(232,242)	118,642	-	(113,600)
Net adjustments	49,138	483,143	51,289	583,570
<u>Net cash provided (used) in operating activities</u>	<u>\$ (152,369)</u>	<u>\$ (229,336)</u>	<u>\$ (26,117)</u>	<u>\$ (407,822)</u>

COUNTY OF MARQUETTE, MICHIGAN
 MEDICAL CARE FACILITY ENTERPRISE FUND
 BALANCE SHEET
 December 31, 2002

ASSETS

<u>Current Assets</u>	
Cash	\$ 1,733,006
Account Receivable:	
Patients net of allowance for uncollectibles - \$25,000	1,185,816
Prepaid & Other Assets	<u>193,207</u>
Total Current Assets	<u>3,112,029</u>
Restricted Assets	
Board-designated assets in Cash	1,948,939
Board-designated assets in Mutual Funds	<u>-</u>
	<u>1,948,939</u>
Property, Plant and Equipment	
Land and land improvements	266,623
Buildings	9,285,274
Machinery, equipment and vehicles	<u>1,667,138</u>
	11,219,035
Less accumulated depreciation	<u>5,149,179</u>
Net Property, Plant and Equipment	<u>6,069,856</u>
Total Assets	<u>\$ 11,130,824</u>

LIABILITIES AND RETAINED EARNINGS

<u>Current Liabilities</u>	
Accounts Payable	\$ 290,802
Accrued Payroll and payroll taxes	287,469
Accrued sick and vacation pay	431,283
Patient Trust Liability	5,040
Deferred Revenue	<u>112,216</u>
Total Current Liabilities	<u>1,126,810</u>
Total Liabilities	<u>1,126,810</u>
Retained Earnings	<u>10,004,014</u>
Total Liabilities and Retained Earnings	<u>\$ 11,130,824</u>

COUNTY OF MARQUETTE, MICHIGAN
 MEDICAL CARE FACILITY ENTERPRISE FUND
 STATEMENT OF REVENUES, EXPENSES, AND
 CHANGES IN RETAINED EARNINGS
 YEAR ENDED DECEMBER 31, 2002

	ACTUAL
<u>OPERATING REVENUES</u>	
Patient service revenue	\$ 8,197,396
Less deductions from revenues:	
Contractual revenue deduction and Provision for Bad Debts	262,151
Net patient service revenue	7,935,245
Other operating revenues	32,744
Proportionate share revenue	359,765
Total Operating Revenues	8,327,754
<u>OPERATING EXPENSES</u>	
Human Services	
Administration	733,991
Maintenance	450,244
Laundry	151,526
Housekeeping	299,639
Dietary	792,247
Pharmacy	119,179
Nursing	3,577,061
Physical Therapy	135,529
Diversional Therapy	166,516
Laboratory	2,165
Fringe Benefits	1,417,798
Bad Debts	205,361
Depreciation	478,005
Total Operating Expenses	8,529,261
NET INCOME (LOSS) FROM OPERATIONS	(201,507)
NON-OPERATING REVENUE	36,084
NET INCOME (LOSS)	(165,423)
RETAINED EARNINGS - January 1, 2002	10,169,437
RETAINED EARNINGS - December 31, 2002	\$ 10,004,014

COUNTY OF MARQUETTE, MICHIGAN
COUNTY AIRPORT ENTERPRISE FUND
BALANCE SHEET
December 31, 2002

ASSETS

Current Assets	
Cash and cash equivalents	\$ 1,276,614
Accounts receivable	139,071
Due from State of Michigan	-
Due from other funds	-
Prepaid Assets	13,896
Interest Receivable	11,295
T - Hangers, Net of Accumulated Depreciation	<u>397,261</u>
Total Assets	<u>\$ 1,838,137</u>

LIABILITIES AND RETAINED EARNINGS

Liabilities	
Accounts payable	\$ 60,792
Accrued payroll	17,460
Accrued sick & vacation leave	129,899
Due to other funds	<u>580,781</u>
Total Liabilities	<u>788,932</u>
Retained Earnings	
Reserved:	
Reserve for Capital Projects	\$ 762,597
Fuel Farm Note Repayment	20,085
Reserve for Donations	3,972
Passenger Facility Charge	<u>198,707</u>
Unreserved	<u>63,844</u>
Total Retained Earnings	<u>1,049,205</u>
Total Liabilities and Retained Earnings	<u>\$ 1,838,137</u>

COUNTY AIRPORT ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	BALANCE FAVORABLE (UNFAVORABLE)
<u>OPERATING REVENUES</u>			
Federal Sources	\$ 460,200	\$ 389,712	\$ (70,488)
State Sources	29,575	30,472	897
Charges for services	416,867	427,121	10,254
Other Revenues	645,913	650,568	4,655
Total Revenues	1,552,555	1,497,873	(54,682)
<u>OPERATING EXPENSES</u>			
Personnel Services	987,100	932,045	55,055
Supplies	89,880	80,661	9,219
Operation & Maintenance	247,120	245,626	1,494
Other Services and Charges	591,013	557,800	33,213
Capital Outlay	434,450	394,220	40,230
Total Operating Expenses	2,349,563	2,210,352	139,211
INCOME (LOSS) FROM OPERATIONS	(797,008)	(712,479)	84,529
<u>NON-OPERATING REVENUE (EXPENSE)</u>			
Interest Income	15,000	9,117	(5,883)
Interest Expense	-	-	-
Total Non-Operating Revenue (Expense)	15,000	9,117	(5,883)
NET INCOME (LOSS)	(782,008)	(703,362)	78,646
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in - (out)			
Sawyer Development Fund	536,558	485,000	(51,558)
DTRF	(341,820)	(341,820)	-
CDBG	-	(57,066)	(57,066)
EDA I	-	(73,715)	(73,715)
Other Sources	-	-	-
Total Other Financing Sources	194,738	12,399	(182,339)
NET INCOME (LOSS) AND OTHER SOURCES	\$ (587,270)	\$ (690,963)	\$ (103,693)
RETAINED EARNINGS - January 1, 2002		1,740,168	
RETAINED EARNINGS - December 31, 2002		\$ 1,049,205	

COUNTY OF MARQUETTE, MICHIGAN
FOREST RECREATION ENTERPRISE FUND
BALANCE SHEET
December 31, 2002

ASSETS

Current Assets	
Cash	\$ 563,974
Due from General Fund	-
Account Receivable:	
Timber sales	<u>24,667</u>
Total Assets	\$ <u><u>588,641</u></u>

LIABILITIES AND RETAINED EARNINGS

Current Liabilities	
Accounts Payable	\$ 14,934
Accrued Wages	-
Due to Other Funds	<u>-</u>
Total Liabilities	<u>14,934</u>
Retained Earnings	
Reserved	160,890
Unreserved	<u>412,817</u>
	<u>573,707</u>
Total Liabilities and Retained Earnings	\$ <u><u>588,641</u></u>

COUNTY OF MARQUETTE, MICHIGAN
FOREST RECREATION ENTERPRISE FUND
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
<u>OPERATING REVENUES</u>			
Other revenues:			
State Grants	\$ -	\$ 24,667	\$ 24,667
Timber sales	123,680	24,154	(99,526)
Charges for Services	59,970	59,186	(784)
Total Revenues	<u>183,650</u>	<u>108,007</u>	<u>(75,643)</u>
<u>OPERATING EXPENSES</u>			
Other services and charges:			
Personnel services	66,662	57,600	9,062
Supplies	29,202	5,144	24,058
Other services & charges	194,671	111,120	83,551
Capital Outlay	5,000	11,549	(6,549)
Total Operating Expenses	<u>295,535</u>	<u>185,413</u>	<u>110,122</u>
NET INCOME (LOSS) FROM OPERATIONS	(111,885)	(77,406)	34,479
<u>NON-OPERATING REVENUE</u>			
Interest Income	35,000	8,300	(26,700)
NET INCOME (LOSS)	(76,885)	(69,106)	7,779
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in - (out)	(68,000)	(68,000)	-
Total Other Financing Sources	<u>(68,000)</u>	<u>(68,000)</u>	<u>-</u>
NET INCOME (LOSS) AND OTHER SOURCES	\$ <u>(144,885)</u>	\$ (137,106)	\$ <u>7,779</u>
RETAINED EARNINGS - January 1, 2002		<u>710,813</u>	
RETAINED EARNINGS - December 31, 2002		<u>\$ 573,707</u>	

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUNDS
COMBINING BALANCE SHEET
December 31, 2002

<u>ASSETS</u>	SERVICE CENTER	100% TAX PAYMENT FUNDS	INSURANCE FUND	COPY/ COMPUTER	TOTAL
Cash	\$ 307,791	\$ 3,844,336	\$ 251,640	\$ 246,558	\$ 4,650,325
Receivables:					
Due from other funds	-	450,000	-	-	450,000
Delinquent property taxes	-	1,486,160	-	-	1,486,160
Accrued interest and other	-	255,105	-	-	255,105
Due from other governmental units	-	79,183	-	-	79,183
Fixed assets (net of accumulated depreciation)	430,144	-	-	114,127	844,271
Investment in Dental Clinic	-	-	-	-	-
Amount to be provided for payment of benefits	-	-	-	-	-
Total Assets	\$ 737,935	\$ 6,114,784	\$ 251,640	\$ 660,685	\$ 7,765,044
 <u>LIABILITIES AND FUND EQUITY</u>					
Liabilities					
Accounts payable	-	-	-	7,769	7,769
Due to Other Funds	-	-	-	-	-
Accrued wages payable	-	-	-	-	-
Due to State of Michigan	-	488	-	-	488
Other current liabilities	-	60,394	-	-	60,394
Total Liabilities	-	60,882	-	7,769	68,651
Fund Equity					
Contributed Capital	298,712	-	-	-	298,712
Retained Earnings	439,223	6,053,902	251,640	652,916	7,397,681
Total Fund Equity	737,935	6,053,902	251,640	652,916	7,696,393
Total Liabilities and Fund Equity	\$ 737,935	\$ 6,114,784	\$ 251,640	\$ 660,685	\$ 7,765,044

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 2002

	SERVICE CENTER	100% TAX PAYMENT FUNDS	INSURANCE FUND	COPY COMPUTER FUND	TOTAL
<u>OPERATING REVENUES</u>					
Charges for services	\$ 43,788	\$ -	\$ -	\$ 279,061	\$ 322,849
Penalties and interest on taxes	-	522,169	-	-	522,169
Interest earned	-	47,019	4,086	-	51,105
Other Revenues	-	-	38,274	131,228	169,502
Total Revenues	43,788	569,188	42,360	410,289	1,065,625
<u>OPERATING EXPENSES</u>					
Personnel services	-	-	-	3,113	3,113
Depreciation	12,007	-	-	91,010	133,017
Other services and charges	1,781	4,183	90,680	167,610	264,254
Capital Outlay	-	-	-	51,868	51,868
Total Expenses	43,788	4,183	90,680	313,601	452,252
NET INCOME (LOSS) FROM OPERATIONS	-	565,005	(48,320)	96,688	613,373
<u>OTHER FINANCING SOURCES (USES)</u>					
Operating transfers in	-	641,820	-	-	641,820
Operating transfers out	-	(851,000)	-	-	(851,000)
Total Other Financing Sources (Uses)	-	(209,180)	-	-	(209,180)
NET INCOME (LOSS) AND OTHER SOURCES (USES)	-	355,825	(48,320)	96,688	404,193
RETAINED EARNINGS - January 1, 2002	418,569	5,698,077	299,960	556,228	6,972,834
DEPRECIATION ON CONTRIBUTED CAPITAL	20,654	-	-	-	20,654
RETAINED EARNINGS - December 31, 2002	<u>\$ 439,223</u>	<u>\$ 6,053,902</u>	<u>\$ 251,640</u>	<u>\$ 652,916</u>	<u>\$ 7,397,681</u>

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUND TYPES
COMBINING STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2002

	SERVICE CENTER	100% TAX PAYMENT FUNDS	INSURANCE FUND	COPY/ COMPUTER FUND	TOTAL
<u>Cash Flows from Operating Activities:</u>					
Cash received from fees & charges for services	\$ 54,677	\$ -	\$ -	\$ 279,061	\$ 333,738
Other operating revenues	-	76,805	42,360	131,228	250,393
Cash received from delinquent taxes	-	566,442	-	-	666,442
Cash paid to employees and suppliers	-	-	(90,680)	(260,028)	(350,708)
Other operating expenses	(1,781)	(352,282)	-	-	(354,063)
Net cash provided (used) by operating activities	52,896	390,965	(48,320)	150,261	545,802
<u>Cash Flows from Capital and Related</u>					
<u>Financing Activities:</u>					
Capital expenditures	-	-	-	(161,528)	(161,528)
Net cash provided (used) by capital & related financing activities	-	-	-	(161,528)	(161,528)
<u>Cash Flows from Noncapital Financing Activities:</u>					
Operating transfers in (out)	-	(209,180)	-	-	(209,180)
Residual equity transfers in (out)	-	-	-	-	-
Net cash provided (used) by noncapital financing activities	-	(209,180)	-	-	(209,180)
Net Increase (Decrease) in Cash	52,896	181,785	(48,320)	(11,267)	175,094
Cash & Cash Equivalents at beginning of year	254,895	3,662,551	299,960	257,825	4,475,231
Cash & Cash Equivalents at end of year	\$ 307,791	\$ 3,844,336	\$ 251,640	\$ 246,558	\$ 4,650,325
	SERVICE CENTER	100% TAX PAYMENT FUNDS	INSURANCE FUND	COPY/ COMPUTER FUND	TOTAL
<u>Reconciliation of operating income (loss) to net cash provided (used) by operating activities:</u>					
Operating Income (Loss)	\$ -	\$ 565,005	\$ (48,320)	\$ 96,688	\$ 613,373
<u>Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:</u>					
Depreciation	42,007	-	-	91,010	133,017
<u>Changes in assets & liabilities:</u>					
(Increase) decrease in delinquent property taxes receivable	-	144,273	-	-	144,273
(Increase) decrease in accrued interest receivable & other receivables	10,889	25,482	-	-	36,371
(Increase) decrease in due from other funds	-	-	-	-	-
(Increase) decrease in due from other governmental units	-	4,304	-	-	4,304
Increase (decrease) in accounts payable	-	-	-	2,563	2,563
Increase (decrease) in accrued benefits payable	-	-	-	-	-
Increase (decrease) in due to state	-	(58,620)	-	-	(58,620)
Increase (decrease) in due to other funds	-	(341,820)	-	(40,000)	(381,820)
Increase (decrease) in other current liabilities	-	52,341	-	-	52,341
Net adjustments	52,896	(174,040)	-	53,573	(67,571)
Net cash provided (used) in operating activities	\$ 52,896	\$ 390,965	\$ (48,320)	\$ 150,261	\$ 545,802

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COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUND - SERVICE CENTER
BALANCE SHEET
December 31, 2002

ASSETS

Cash		\$	307,791
Accounts Receivable			0
Buildings and equipment	\$	931,013	
Less accumulated depreciation		<u>500,869</u>	<u>430,144</u>
Total Assets		\$	<u><u>737,935</u></u>

FUND EQUITY

Fund Equity			
Contributed Capital		\$	298,712
Retained Earnings			<u>439,223</u>
Total Fund Equity		\$	<u><u>737,935</u></u>

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUND - SERVICE CENTER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OPERATING REVENUES			
Charges for services			
Rental income - county offices	\$ 32,550	\$ 43,788	\$ 11,238
	<u>32,550</u>	<u>43,788</u>	<u>11,238</u>
Total Revenues			
OPERATING EXPENSES			
Building Operation and Expenses			
Depreciation	30,800	42,007	(11,207)
Other services and charges	1,750	1,781	(31)
Capital Outlay	-	-	-
	<u>32,550</u>	<u>43,788</u>	<u>(11,238)</u>
Total Expenses - Building Operations			
NET INCOME (LOSS)	\$ <u>-</u>	-	\$ <u>-</u>
RETAINED EARNINGS - January 1, 2002		418,569	
ADJUSTMENTS TO RETAINED EARNINGS			
Add depreciation on portion of assets aquired with Federal & State contributions		14,831	
Add depreciation on portion of assets contributed by the Health Department Fund		<u>5,823</u>	
RETAINED EARNINGS - December 31, 2002		\$ <u><u>439,223</u></u>	

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE - 100% TAX PAYMENT FUNDS
BALANCE SHEET
December 31, 2002

TAX PAYMENT FUNDS

<u>ASSETS</u>	Unallocated	1997	1998	1999	2000	2001	TOTAL
Cash and cash equivalents	\$ 30,282	\$ 100,181	\$ 680,198	\$ 984,661	\$ 999,043	\$ 999,971	\$ 3,844,336
Receivables:							
Due from other funds	450,000	-	-	-	-	-	450,000
Delinquent property taxes	-	11,962	96,455	23,862	193,450	1,170,431	1,486,160
Accrued interest - delinquent taxes	-	11,444	49,280	3,948	63,839	117,076	250,587
Accrued Other	-	-	-	-	4,518	-	4,518
Investment in Dental Clinic	-	-	-	-	-	-	-
Due from other governmental units	73,400	-	-	-	-	5,783	79,183
Total Assets	\$ 603,682	\$ 123,587	\$ 815,933	\$ 1,017,471	\$ 1,260,850	\$ 2,293,261	\$ 6,114,784
LIABILITIES AND RETAINED EARNINGS							
<u>LIABILITIES</u>							
Due to other funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due to State of Michigan	-	-	-	484	-	-	484
Other liabilities	-	10	1,074	-	-	-	1,084
Due from other governmental units	59,314	-	-	-	-	-	59,314
Total Liabilities	59,314	10	1,074	484	-	-	60,882
RETAINED EARNINGS	544,368	123,577	814,859	1,016,987	1,260,850	2,293,261	6,053,902
Total Liabilities and Retained Earnings	\$ 603,682	\$ 123,587	\$ 815,933	\$ 1,017,471	\$ 1,260,850	\$ 2,293,261	\$ 6,114,784

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE - 100% TAX PAYMENT FUNDS
STATEMENT OF REVENUES, EXPENSES AND CHANGES
IN RETAINED EARNINGS
YEAR ENDED DECEMBER 31, 2002

TAX PAYMENT FUNDS

	<u>Unallocated</u>	<u>1997</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>TOTAL</u>
OPERATING REVENUES							
Penalties and interest on taxes	\$ -	\$ 2,605	\$ 47,186	\$ 10,445	\$ 170,277	\$ 291,656	\$ 522,169
Interest earned	2,177	3,810	6,751	12,110	18,704	3,467	47,019
Total Revenues	<u>2,177</u>	<u>6,415</u>	<u>53,937</u>	<u>22,555</u>	<u>188,981</u>	<u>295,123</u>	<u>569,188</u>
OPERATING EXPENSES							
Other services and charges	1,114	-	-	1,207	-	1,862	4,183
Total Expenses	<u>1,114</u>	<u>-</u>	<u>-</u>	<u>1,207</u>	<u>-</u>	<u>1,862</u>	<u>4,183</u>
NET INCOME (LOSS) FROM OPERATIONS	1,063	6,415	53,937	21,348	188,981	293,261	565,005
OTHER FINANCING SOURCES AND (USES):							
Operating transfers in	541,820	-	-	-	-	2,000,000	2,641,820
Operating transfers out	(551,000)	(300,000)	-	-	(2,000,000)	-	(2,851,000)
Total Other Financing Sources (Uses)	<u>90,820</u>	<u>(300,000)</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>	<u>2,000,000</u>	<u>(209,180)</u>
NET INCOME (LOSS) AND OTHER SOURCES (USES)	91,883	(293,585)	53,937	21,348	(1,811,019)	2,293,261	355,825
RETAINED EARNINGS - January 1, 2002	<u>152,485</u>	<u>417,162</u>	<u>750,922</u>	<u>995,639</u>	<u>3,071,869</u>	<u>-</u>	<u>5,698,077</u>
RETAINED EARNINGS - December 31, 2002	<u>\$ 544,368</u>	<u>\$ 123,577</u>	<u>\$ 814,859</u>	<u>\$ 1,016,987</u>	<u>\$ 1,260,850</u>	<u>\$ 2,293,261</u>	<u>\$ 6,053,902</u>

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUND - INSURANCE
BALANCE SHEET
December 31, 2002

ASSETS

Cash and cash equivalents	\$ 251,640
Receivables:	
Accounts Receivable	<u> -</u>
Total Assets	<u>\$ 251,640</u>

LIABILITIES AND RETAINED EARNINGS

Liabilities:	
Account Payable	\$ <u> -</u>
Total Liabilities	<u> -</u>
Retained Earnings	<u>251,640</u>
Total Liabilities and Retained Earnings	<u>\$ 251,640</u>

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUND - INSURANCE
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
OPERATING REVENUES			
Insurance premium reimbursements	\$ 25,153	\$ 38,274	\$ 13,121
Interest Earned	<u>26,200</u>	<u>4,086</u>	<u>(22,114)</u>
Total Revenues	<u>51,353</u>	<u>42,360</u>	<u>(8,993)</u>
OPERATING EXPENSES			
Other Services & Charges	<u>101,353</u>	<u>90,680</u>	<u>10,673</u>
Total Expenses	<u>101,353</u>	<u>90,680</u>	<u>10,673</u>
NET INCOME (LOSS)	\$ <u>(50,000)</u>	<u>(48,320)</u>	\$ <u>1,680</u>
OTHER FINANCING SOURCES (USES)			
Operating transfers in	-	-	-
Operating transfers out	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>
NET INCOME (LOSS) AND OTHER SOURCES (USES)	\$ <u><u>(50,000)</u></u>	<u>(48,320)</u>	\$ <u><u>1,680</u></u>
RETAINED EARNINGS - January 1, 2002		<u>299,960</u>	
RETAINED EARNINGS - December 31, 2002		\$ <u><u>251,640</u></u>	

INTERNAL SERVICE FUND - COPY/COMPUTER
BALANCE SHEET
December 31, 2002

ASSETS

Cash			\$ 246,558
Accounts Receivable			-
Equipment	\$	\$ 766,931	
Less Accumulated Depreciation		<u>\$ 352,804</u>	<u>414,127</u>
Total Assets			<u>\$ 660,685</u>

LIABILITIES AND FUND EQUITY

Liabilities			
Accounts Payable		\$ 7,769	
Accrued Wages Payable			-
Due to General Fund			<u>-</u>
Total Liabilities			7,769
Retained Earnings			<u>652,916</u>
Total Liabilities and Fund Equity			<u>\$ 660,685</u>

COUNTY OF MARQUETTE, MICHIGAN
INTERNAL SERVICE FUND - COPY/COMPUTER
STATEMENT OF REVENUES, EXPENSES, AND CHANGES
IN RETAINED EARNINGS - BUDGET AND ACTUAL
YEAR ENDED DECEMBER 31, 2002

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<u>OPERATING REVENUES</u>			
Copy Charges	\$ 67,749	\$ 57,584	\$ (10,165)
D.P. Service Charge	219,180	221,477	2,297
Other Revenues	56,731	131,228	74,497
Total Revenues	343,660	410,289	66,629
<u>OPERATING EXPENSES</u>			
Personnel Services	5,507	3,113	2,394
Supplies	13,158	11,544	1,614
Other Services & Charges	160,021	156,066	3,955
Depreciation	95,994	91,010	4,984
Capital Outlay	147,000	51,868	95,132
Total Expenses	421,680	313,601	108,079
NET INCOME (LOSS) FROM OPERATIONS	(78,020)	96,688	174,708
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	-	-	-
Operating transfers out	-	-	-
Total Other Financing Sources (Uses)	-	-	-
NET INCOME (LOSS) AND OTHER SOURCES (USES)	\$ (78,020)	96,688	\$ 174,708
RETAINED EARNINGS - January 1, 2002		556,228	
RETAINED EARNINGS - December 31, 2002		\$ 652,916	

COUNTY OF MARQUETTE, MICHIGAN
 AGENCY FUNDS
 COMBINING BALANCE SHEET
 December 31, 2002

	AGENCY FUNDS			EXPENDABLE TRUST FUNDS	TOTAL
	GENERAL AGENCY FUND	PAYROLL FUND	PENAL FINES FUND	DEFERRED COMPENSATION	
<u>ASSETS</u>					
Cash and cash equivalents	\$ 2,018,749	\$ 20,000	\$ 10,755	\$ -	\$ 2,049,504
Cash with investments - Restricted	-	-	-	5,850,291	5,850,291
Total Assets	\$ 2,018,749	\$ 20,000	\$ 10,755	\$ 5,850,291	\$ 7,899,795
<u>LIABILITIES AND FUND BALANCE</u>					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Undistributed taxes	1,386,583	-	-	-	1,386,583
Due to other funds	-	20,000	-	-	20,000
Due to other governmental units					
State of Michigan	170,813	-	-	-	170,813
Other	161,165	-	10,755	-	171,920
Other liabilities	300,188	-	-	-	300,188
Total Liabilities	2,018,749	20,000	10,755	-	2,049,504
Fund Balance					
Reserved for Deferred Compensation	-	-	-	5,850,291	5,850,291
Total Liabilities and Fund Balance	\$ 2,018,749	\$ 20,000	\$ 10,755	\$ 5,850,291	\$ 7,899,795

COMBINING STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2002

		<u>BALANCE</u> <u>01/01/2002</u>		<u>ADDITIONS</u>		<u>DELETIONS</u>		<u>BALANCE</u> <u>12/31/2002</u>
<u>TOTALS - ALL AGENCY FUNDS</u>								
<u>ASSETS</u>								
Cash	\$	<u>2,877,898</u>	\$	<u>55,557,537</u>	\$	<u>56,385,931</u>	\$	<u>2,049,504</u>
Total Assets	\$	<u><u>2,877,898</u></u>	\$	<u><u>55,557,537</u></u>	\$	<u><u>56,385,931</u></u>	\$	<u><u>2,049,504</u></u>
<u>LIABILITIES</u>								
Accounts Payable	\$	-	\$	18,802,947	\$	18,802,947	\$	-
Undistributed taxes		2,003,338		8,587,636		9,204,391		1,386,583
Due to other funds		354,318		822,663		1,156,981		20,000
Due to other governmental units:								
State of Michigan		159,239		6,220,148		6,208,574		170,813
Other		99,822		6,695,078		6,622,980		171,920
Other liabilities		261,181		18,106,783		18,067,776		300,188
Deferred Compensation Payable		-		-		-		-
Total Liabilities	\$	<u><u>2,877,898</u></u>	\$	<u><u>59,235,255</u></u>	\$	<u><u>60,063,649</u></u>	\$	<u><u>2,049,504</u></u>

COUNTY OF MARQUETTE, MICHIGAN
STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - INDIVIDUAL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2002

GENERAL AGENCY FUND	BALANCE 01/01/2002	ADDITIONS	DELETIONS	BALANCE 12/31/2002
<u>ASSETS</u>				
Cash and cash equivalents	\$ 2,843,806	\$ 37,327,419	\$ 38,152,476	\$ 2,018,749
Total Assets	\$ <u>2,843,806</u>	\$ <u>37,327,419</u>	\$ <u>38,152,476</u>	\$ <u>2,018,749</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ 18,624,103	\$ 18,624,103	\$ -
Undistributed taxes	2,003,338	8,587,636	9,204,391	1,386,583
Due to other funds	334,318	822,663	1,156,981	-
Due to other governmental units:				
State of Michigan	159,239	6,220,148	6,208,574	170,813
Other	85,730	6,519,490	6,444,055	161,165
Other liabilities	261,181	52,253	13,246	300,188
Deferred Compensation Payable	-	-	-	-
Total Liabilities	\$ <u>2,843,806</u>	\$ <u>40,826,293</u>	\$ <u>41,651,350</u>	\$ <u>2,018,749</u>
<u>PAYROLL FUND</u>				
<u>ASSETS</u>				
Cash	\$ 20,000	\$ 18,054,530	\$ 18,054,530	\$ 20,000
Total Assets	\$ <u>20,000</u>	\$ <u>18,054,530</u>	\$ <u>18,054,530</u>	\$ <u>20,000</u>
<u>LIABILITIES</u>				
Due to other funds	\$ 20,000	\$ -	\$ -	\$ 20,000
Due to employees	-	18,054,530	18,054,530	-
Total Liabilities	\$ <u>20,000</u>	\$ <u>18,054,530</u>	\$ <u>18,054,530</u>	\$ <u>20,000</u>

COUNTY OF MARQUETTE, MICHIGAN
STATEMENT OF CHANGES IN ASSETS AND
LIABILITIES - INDIVIDUAL AGENCY FUNDS
YEAR ENDED DECEMBER 31, 2002

	BALANCE 01/01/2002	ADDITIONS	DELETIONS	BALANCE 12/31/2002
<u>LIBRARY PENAL FINE FUND</u>				
<u>ASSETS</u>				
Cash	\$ 14,092	\$ 175,588	\$ 178,925	\$ 10,755
Total Assets	\$ <u>14,092</u>	\$ <u>175,588</u>	\$ <u>178,925</u>	\$ <u>10,755</u>
<u>LIABILITIES</u>				
Accounts Payable	\$ -	\$ 178,844	\$ 178,844	\$ -
Undistributed Penal Fines	14,092	175,588	178,925	10,755
Total Liabilities	\$ <u>14,092</u>	\$ <u>354,432</u>	\$ <u>357,769</u>	\$ <u>10,755</u>

COUNTY OF MARQUETTE, MICHIGAN
 EXPENDABLE TRUST FUND - DEFERRED COMPENSATION
 COMBINING BALANCE SHEET
 December 31, 2002

<u>ASSETS</u>	<u>NATIONWIDE</u>	<u>ICMA</u>	<u>FTJ</u>	<u>HEALTH DEPT</u>	<u>TOTAL (Memorandum only)</u>
Cash and Investments - Restricted	\$ 669,214	\$ 3,719,509	\$ 112,709	\$ 1,348,859	\$ 5,850,291
Total Assets	<u>\$ 669,214</u>	<u>\$ 3,719,509</u>	<u>\$ 112,709</u>	<u>\$ 1,348,859</u>	<u>\$ 5,850,291</u>
<u>LIABILITIES AND FUND BALANCE</u>					
Fund Balance - Reserved	\$ 669,214	\$ 3,719,509	\$ 112,709	\$ 1,348,859	\$ 5,850,291
Total Liabilities and Fund Balance	<u>\$ 669,214</u>	<u>\$ 3,719,509</u>	<u>\$ 112,709</u>	<u>\$ 1,348,859</u>	<u>\$ 5,850,291</u>

COUNTY OF MARQUETTE, MICHIGAN
EXPENDABLE TRUST FUND - DEFERRED COMPENSATION
COMBINING STATEMENT OF REVENUES, EXPENSES, AND
CHANGES IN FUND BALANCE
YEAR ENDED DECEMBER 31, 2002

	<u>NATIONWIDE</u>	<u>ICMA</u>	<u>FTJ</u>	<u>HEALTH DEPT</u>	<u>TOTAL (Memorandum Only)</u>
<u>REVENUES</u>					
Contributions	\$ 68,300	\$ 341,869	\$ 113,974	\$ 162,201	\$ 686,344
Total Revenue	<u>68,300</u>	<u>341,869</u>	<u>113,974</u>	<u>162,201</u>	<u>686,344</u>
<u>EXPENSES</u>					
Employee Withdrawals	130,305	304,114	-	73,565	507,984
Other Loss	<u>105,175</u>	<u>424,823</u>	<u>1,265</u>	<u>282,722</u>	<u>813,985</u>
Total Expenses	<u>235,480</u>	<u>728,937</u>	<u>1,265</u>	<u>356,287</u>	<u>1,321,969</u>
REVENUES OVER (UNDER) EXPENDITURES	(167,180)	(387,068)	112,709	(194,086)	\$ (635,625)
FUND BALANCE - January 1, 2002 (as restated)	<u>336,394</u>	<u>4,106,577</u>	<u>-</u>	<u>1,542,945</u>	<u>6,485,916</u>
FUND BALANCE - December 31, 2002	\$ <u>669,214</u>	\$ <u>3,719,509</u>	\$ <u>112,709</u>	\$ <u>1,348,859</u>	\$ <u>5,850,291</u>

COUNTY OF MARQUETTE
LONG - TERM DEBT GROUP OF ACCOUNTS
STATEMENT OF LONG - TERM DEBT
December 31, 2002

AMOUNT AVAILABLE AND TO BE PROVIDED FOR
THE PAYMENT OF LONG - TERM DEBT

General Obligation Bonds:

Amount Available in Debt Service Funds	\$	-
Amount to be Provided		<u>3,561,875</u>
	\$	<u><u>3,561,875</u></u>

LONG - TERM DEBT

Accrued Vacation and Sick Pay	\$	1,486,505
Accrued MERS Pension Conversion		120,370
Building Authority Bonds		<u>1,955,000</u>
Total Long - Term Debt	\$	<u><u>3,561,875</u></u>

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COUNTY OF MARQUETTE, MICHIGAN
 COMPONENT UNIT - DEBT SERVICE FUNDS
 COMBINING BALANCE SHEET
 December 31, 2002

	<u>BUILDING AUTHORITY</u>	<u>BADGER CREEK</u>	<u>DPW LIMITED TAX 1998</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ -	\$ 54,721	\$ 17,427
Taxes receivable	-	-	-
Total Assets	\$ -	\$ 54,721	\$ 17,427
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
Total Liabilities	-	-	-
Fund Balance	-	54,721	17,427
Total Liabilities and Fund Balance	\$ -	\$ 54,721	\$ 17,427

Continued

COUNTY OF MARQUETTE, MICHIGAN
 COMPONENT UNIT - DEBT SERVICE FUNDS
 COMBINING BALANCE SHEET
 December 31, 2002

	DPW LIMITED TAX 1998 A	DPW LIMITED TAX 1998 B	TOTAL
<u>ASSETS</u>			
Cash and cash equivalents	\$ 1,467	\$ 812	\$ 74,427
Taxes receivable	-	-	-
	<hr/>	<hr/>	<hr/>
Total Assets	\$ <u>1,467</u>	\$ <u>812</u>	\$ <u>74,427</u>
 <u>LIABILITIES AND FUND BALANCE</u>			
Liabilities			
Accounts Payable	\$ -	\$ -	\$ -
	<hr/>	<hr/>	<hr/>
Total Liabilities	-	-	-
	<hr/>	<hr/>	<hr/>
Fund Balance	<u>1,467</u>	<u>812</u>	<u>74,427</u>
	<hr/>	<hr/>	<hr/>
Total Liabilities and Fund Balance	\$ <u>1,467</u>	\$ <u>812</u>	\$ <u>74,427</u>

COUNTY OF MARQUETTE, MICHIGAN
 COMPONENT UNIT - DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 YEAR ENDED DECEMBER 31, 2002

	BUILDING AUTHORITY	BADGER CREEK	DPW LIMITED TAX 1998
<u>REVENUES</u>			
Local Governments	\$ 157,947	\$ 70,114	\$ 187,146
Taxes & Penalties	-	-	-
Interest Earned	-	739	-
	<hr/>	<hr/>	<hr/>
Total Revenues	157,947	70,853	187,146
<u>EXPENDITURES</u>			
Principal Retirement	120,000	55,000	140,000
Interest Expense	36,132	36,698	46,815
Other	1,815	800	340
	<hr/>	<hr/>	<hr/>
Total Expenditures	157,947	92,498	187,155
 EXCESS REVENUES OVER			
(UNDER) EXPENDITURES	<hr/>	(21,645)	(9)
 OTHER FINANCING SOURCES (USES)			
Operating Transfers in	-	8,565	-
Operating Transfers out	-	-	-
Proceeds of Refunding Bonds	-	-	-
Payment to Bond Fiscal Agent	-	-	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	-	8,565	-
 EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES			
	<hr/>	(13,080)	(9)
 FUND BALANCES - January 1, 2002			
	<hr/>	67,801	17,436
 FUND BALANCES - December 31, 2002			
	<hr/> <hr/>	\$ 54,721	\$ 17,427

COUNTY OF MARQUETTE, MICHIGAN
 COMPONENT UNIT - DEBT SERVICE FUNDS
 COMBINING STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGES IN FUND BALANCES
 YEAR ENDED DECEMBER 31, 2002

	DPW LIMITED TAX 1998 A	DPW LIMITED TAX 1998 B	TOTAL
<u>REVENUES</u>			
Local Governments	\$ 1,083,535	\$ 64,447	\$ 1,563,189
Taxes & Penalties	-	-	-
Interest Earned	-	-	739
Total Revenues	<u>1,083,535</u>	<u>64,447</u>	<u>1,563,928</u>
<u>EXPENDITURES</u>			
Principal Retirement	880,000	50,000	1,245,000
Interest Expense	203,207	14,117	336,969
Other	780	330	4,065
Total Expenditures	<u>1,083,987</u>	<u>64,447</u>	<u>1,586,034</u>
EXCESS REVENUES OVER (UNDER) EXPENDITURES	<u>(452)</u>	<u>-</u>	<u>(22,106)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating Transfers in	-	-	3,565
Operating Transfers out	-	-	-
Proceeds of Refunding Bonds	-	-	-
Payment to Bond Fiscal Agent	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>3,565</u>
EXCESS REVENUES AND OTHER FINANCING SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(452)</u>	<u>-</u>	<u>(13,541)</u>
FUND BALANCES - January 1, 2002	<u>1,919</u>	<u>812</u>	<u>37,968</u>
FUND BALANCES - December 31, 2002	<u>\$ 1,467</u>	<u>\$ 812</u>	<u>\$ 74,427</u>

COUNTY OF MARQUETTE, MICHIGAN
 COMPONENT UNITS
 LONG-TERM DEBT GROUP OF ACCOUNTS
 STATEMENT OF LONG-TERM DEBT
 December 31, 2002

AMOUNT AVAILABLE AND TO BE PROVIDED FOR
 THE PAYMENT OF LONG-TERM DEBT

General Obligation Bonds:		
Amount Available in Debt Service Funds	\$	74,427
Amount to be Provided		<u>9,246,335</u>
 Total Amount Available and To Be Provided for the Payment of Long-Term debt	 \$	 <u><u>9,320,762</u></u>

LONG-TERM DEBT

Installment Notes:		
Badger Drain	\$	520,000
E.D.C.		988,915
General Obligation Bonds:		
Unlimited Tax Refunding Bonds - 1998		945,000
Unlimited Tax Refunding Bonds - 1998 A		4,260,000
Unlimited Tax Refunding Bonds - 1998 B		290,000
Road Commission Bond		1,800,000
Compensated Absences:		
Road Commission		<u>516,847</u>
 Total Long-Term Debt	 \$	 <u><u>9,320,762</u></u>

COUNTY OF MARQUETTE, MICHIGAN
MICHIGAN EMPLOYEE'S RETIREMENT SYSTEM - DEFINED PENSION PLAN
REQUIRED SUPPLEMENTAL INFORMATION
ANALYSIS OF FUNDING PROGRESS
LAST TEN YEARS

(A) Fiscal Year	(B) Net Assets Available For Benefits	Pension Benefit Obligation	Percent Funded	Unfunded Pension Benefit Obligation	Annual Payroll	Unfunded Pension Obligation as a Percentage of Covered Payroll
1992	12,671,257	13,518,676	94%	847,419	8,748,330	10%
1993	13,901,872	16,929,931	82%	3,028,059	9,694,895	31%
1994	14,861,186	18,834,628	79%	3,973,442	9,996,144	40%
1995	16,457,498	21,224,216	78%	4,766,718	10,434,761	46%
1996	18,811,856	24,054,443	78%	5,242,587	10,939,087	48%
1997	23,041,128	30,277,184	76%	7,236,058	11,726,924	62%
1998	26,508,432	34,793,496	76%	8,285,062	13,255,501	63%
1999	31,234,298	37,434,880	83%	6,200,582	13,062,981	47%
2000	31,046,381	38,286,793	81%	7,240,412	10,883,718	67%
2001	33,496,204	42,762,374	78%	9,266,170	10,912,630	85%

(A) Valuation date is December 31 of the preceeding year

(B) At Cost

Analysis of the dollar amounts of net assets available for benefits, pension benefit obligation, and unfunded pension benefit obligation in isolation can be misleading. Expressing the net assets available for benefits as a percentage of the pension benefit obligation provides an indication of County funding status on a going-concern basis. Analysis of this percentage over time indicates whether the system is becoming financially stronger or weaker. Generally, the greater this percentage, the stronger the pension plan. Trends in unfunded pension benefit obligation and annual covered payroll are both affected by inflation. Expressing the unfunded pension benefit obligation as a percentage of annual covered payroll approximately adjusts for the effects of inflation and aids analysis of the County's progress made in accumulating sufficient assets to pay benefits when due. Generally, the smaller this percentage, the stronger the pension plan.