

County of Marquette, Michigan

Financial Statements
For the Year Ended
December 31, 2012

TABLE OF CONTENTS

Page

INTRODUCTORY SECTION

Table of Contents	i
County Officials.....	1

FINANCIAL REPORTS

Independent Auditor's Report	3
Management's Discussion and Analysis	6

BASIC FINANCIAL STATEMENTS

Government-wide Financial Statements:	
Statement of Net Position	13
Statement of Activities	14
Fund Financial Statements:	
Governmental Funds Balance Sheet.....	15
Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position	16
Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance	17
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	18
Proprietary Funds Statement of Net Position.....	19
Proprietary Funds Statement of Revenues, Expenses and Changes in Net Position	20
Proprietary Funds Statement of Cash Flows.....	21
Fiduciary Funds Statement of Fiduciary Net Position.....	22
Component Units Statement of Net Position	23
Component Units Statement of Activities.....	24
Notes to Financial Statements.....	25

MAJOR GOVERNMENTAL FUNDS

General Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	54
Health Department Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual.....	55

Community Development Fund Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	56
Maintenance of Effort Fund Statement of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	57

OTHER SUPPLEMENTARY INFORMATION

General Fund:	
Balance Sheet.....	58
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual.....	59

NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet	69
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	70

NON-MAJOR SPECIAL REVENUE FUNDS

Combining Balance Sheet	71
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	74

Prosecutor’s Forfeiture Fund:	
Balance Sheet	77
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	78

Domestic Violence Grant Fund:	
Balance Sheet	79
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	80

P.A. 511 Grant Fund:	
Balance Sheet	81
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	82

Victim Restitution Fund:	
Balance Sheet	83
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	84

Friend of the Court Fund:	
Balance Sheet	85
Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	86
Sawyer Intermediary Relending Fund:	
Balance Sheet	87
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	88
Rescue Safety Fund:	
Balance Sheet	89
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	90
Sheriff M.C.T.V. Grant Fund:	
Balance Sheet	91
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	92
Probate Child Care Fund:	
Balance Sheet	93
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	94
Central Dispatch Fund:	
Balance Sheet	95
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	96
Aging Services Fund:	
Balance Sheet	97
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	98
Homestead Property Administration Fund:	
Balance Sheet	99
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	100
Remonumentation Fund:	
Balance Sheet	101
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual	102

Register of Deeds Automation Fund:	
Balance Sheet	103
Schedule of Revenues, Expenditures and Changes	
In Fund Balance – Budget and Actual	104
Veterans Trust Fund:	
Balance Sheet	105
Schedule of Revenues, Expenditures and Changes	
in Fund Balance – Budget and Actual	106
Revenue Sharing Fund:	
Balance Sheet	107
Schedule of Revenues, Expenditures and Changes	
in Fund Balance – Budget and Actual	108

NON-MAJOR CAPITAL PROJECT FUNDS

Combining Balance Sheet	109
Combining Statement of Revenues, Expenditures and Changes in Fund Balance	110
Airport Stabilization Fund:	
Balance Sheet	111
Schedule of Revenues, Expenditures and Changes	
in Fund Balance - Budget and Actual	112
Public Improvement Fund:	
Balance Sheet	113
Schedule of Revenues, Expenditures and Changes	
in Fund Balance - Budget and Actual	114

PROPRIETARY FUNDS

Medical Care Facility Operating Fund:	
Statement of Net Position	115
Statement of Revenues, Expenses and Changes	
in Net Position – Budget and Actual	116
Airport Fund:	
Statement of Net Position	117
Statement of Revenues, Expenses and Changes	
in Net Position – Budget and Actual	118

Forestry Fund:	
Statement of Net Position	119
Statement of Revenues, Expenses and Changes in Net Position – Budget and Actual	120
Foreclosure Fund:	
Statement of Net Position	121
Statement of Revenues, Expenses and Changes in Net Position – Budget and Actual	122
100% Tax Payment Fund:	
Statement of Net Position	123
Statement of Revenues, Expenses and Changes in Net Position – Budget and Actual	124
Sewer Fund:	
Statement of Net Position	125
Statement of Revenues, Expenses and Changes in Net Position – Budget and Actual	126
Water Fund:	
Statement of Net Position	127
Statement of Revenues, Expenses and Changes in Net Position – Budget and Actual	128
INTERNAL SERVICE FUNDS	
Combining Statement of Net Position.....	129
Combining Statement of Revenues, Expenses and Changes in Net Position	130
Combining Statement of Cash Flows	131
Service Center Fund:	
Statement of Net Position	132
Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual.....	133
Employee Retirement Benefits:	
Statement of Net Position	134
Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual.....	135

Technology Fund:	
Statement of Net Position.....	136
Statement of Revenues, Expenses and Changes in Net Position - Budget and Actual.....	137

FIDUCIARY FUNDS

Combining Statement of Net Position.....	138
--	-----

COMPLIANCE SUPPLEMENTS

Independent Auditor’s Report on Internal Control over Financial Reporting and on Compliance and Other Matters based on An Audit of Financial Statements Performed in Accordance with Government Auditing Standards	139
--	-----

COMMUNICATIONS SECTION

Communications with Those Charged with Governance.....	141
--	-----

COUNTY OFFICIALS

2012 BOARD OF COUNTY COMMISSIONERS

Chairman and 7th District Commissioner
DEBORAH PELLOW

Vice-Chairperson and 3rd District Commissioner
BRUCE HEIKKILA

1st District Commissioner
STEVEN L. PENCE

2nd District Commissioner
MIKE QUAYLE

4th District Commissioner
GERALD O. CORKIN

5th District Commissioner
NICK JOSEPH

6th District Commissioner
PAUL ARSENAULT

8th District Commissioner
BILL NORDEEN

9th District Commissioner
CHARLES BERGDAHL

ELECTED OFFICIALS OF MARQUETTE COUNTY

County Clerk..... Peter Dishnow
County Treasurer Anne Giroux
Drain Commissioner.....Patrick Michael Farrell
Mine Inspector.....John E. Carlson
Prosecuting Attorney.....Matthew J. Wiese
Register of Deeds..... Patricia A. Manley
Sheriff.....Michael H. Lovelace

ELECTED JUDICIARY

Circuit Judges Thomas L. Solka
..... Jennifer A. Mazzuchi
District Judges Roger Kangas
..... Dennis H. Girard
Probate Judge Michael J. Anderegg