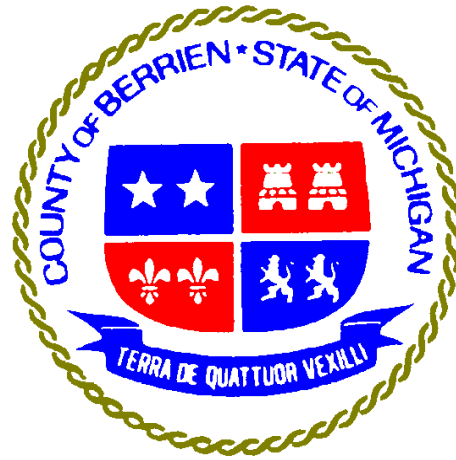


Berrien
County,
Michigan



Year Ended
December 31,
2011

Financial
Statements

COUNTY OF BERRIEN, MICHIGAN

Table of Contents

	<u>Page</u>
Independent Auditors' Report	1
Management's Discussion and Analysis	4
Basic Financial Statements	
Government-wide Financial Statements:	
Statement of Net Assets	15
Statement of Activities	16
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Reconciliation of Fund Balances on the Balance Sheet for Governmental Funds to Net Assets of Governmental Activities on the Statement of Net Assets	19
Statement of Revenue, Expenditures and Changes in Fund Balances - Governmental Funds	20
Reconciliation of the Statement of Revenue, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	21
Statement of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	22
Statement of Net Assets - Proprietary Funds	26
Statement of Revenue, Expenses and Changes in Fund Net Assets - Proprietary Funds	27
Statement of Cash Flows - Proprietary Funds	28
Statement of Fiduciary Net Assets - Fiduciary Funds	30
Statement of Changes in Plan Assets - Pension/Other Postemployment Benefit Trust funds	31
Combining Statement of Net Assets - Component Units	32
Combining Statement of Activities - Component Units	34
Notes to Financial Statements	38
Required Supplementary Information:	
Employees Amended Retirement Plan:	
Schedule of Funding Progress	74
Schedule of Employer Contributions	74
Other Post Employment Benefits Plan:	
Schedule of Funding Progress	75
Schedule of Employer Contributions	75
Combining and Individual Fund Financial Statements and Schedules	
Combining Balance Sheet - Nonmajor Governmental Funds	78
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Governmental Funds	79

COUNTY OF BERRIEN, MICHIGAN

Table of Contents

	<u>Page</u>
Combining Balance Sheet - Nonmajor Special Revenue Funds	80
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Special Revenue Funds	90
Combining Schedule of Revenue, Expenditures and Changes in Fund Balances - Budget and Actual - Nonmajor Special Revenue Funds	100
Combining Balance Sheet - Nonmajor Debt Service Funds	130
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Debt Service Funds	131
Combining Balance Sheet - Nonmajor Capital Projects Funds	132
Combining Statement of Revenue, Expenditures and Changes in Fund Balances - Nonmajor Capital Projects Funds	134
Combining Statement of Net Assets - Nonmajor Enterprise Funds	136
Combining Statement of Revenue, Expenses and Changes in Fund Net Assets - Nonmajor Enterprise Funds	140
Combining Statement of Cash Flows - Nonmajor Enterprise Funds	144
Combining Statement of Net Assets - Internal Service Funds	152
Combining Statement of Revenue, Expenses, and Changes in Fund Net Assets - Internal Service Funds	153
Combining Statement of Cash Flows - Internal Service Funds	154
Combining Statement of Fiduciary Net Assets - All Agency Funds	156
Combining Statement of Changes in Assets and Liabilities - All Agency Funds	158
Statement of Net Assets and Governmental Funds Balance Sheet - Drain Commission Component Unit	160
Statement of Activities and Governmental Funds Revenues, Expenditures, and Changes in Fund Balances - Drain Commission Component Unit	164
Statement of Net Assets - Economic Development Corporation	167
Statement of Activities - Economic Development Corporation	168
Combining Statement of Net Assets - Economic Development Corporation Component Unit - Enterprise Funds	169
Combining Statement of Revenue, Expenses and Changes in Fund Net Assets - Economic Development Corporation Component Unit - Enterprise Funds	170
Combining Statement of Cash Flows - Economic Development Corporation Component Unit - Enterprise Funds	171

This page intentionally left blank.

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

	Prosecutor's Grant Victim Witness 266.04	911 County Operational Fund 266.09	Self-Help Legal Resource Center 268.00	County Law Library 269.00
Revenue				
Taxes	\$ -	\$ 1,737,245	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	165,418	487,075	20,000	-
Charges for services	-	52,453	5,454	-
Interest	-	384	-	-
Other revenue	-	737,891	10,163	6,500
Total revenue	165,418	3,015,048	35,617	6,500
Expenditures				
Judicial	-	-	75,078	54,908
General government	-	-	-	-
Public safety	268,308	3,193,774	-	-
Health and welfare	-	-	-	-
Recreation and cultural	-	-	-	-
Community development	-	-	-	-
Other governmental activities	-	-	-	-
Total expenditures	268,308	3,193,774	75,078	54,908
Revenue over (under) expenditures	(102,890)	(178,726)	(39,461)	(48,408)
Other financing sources (uses)				
Transfers in	102,890	4,500	-	55,170
Transfers out	-	(4,500)	-	-
Total other financing sources (uses)	102,890	-	-	55,170
Net change in fund balances	-	(178,726)	(39,461)	6,762
Fund balances, beginning of year	-	1,281,274	62,992	46,581
Fund balances, end of year	\$ -	\$ 1,102,548	\$ 23,531	\$ 53,343

Senior Citizen 270.00	Hazardous Materials Emergency Preparedness 273.22	Juvenile Mental Health Plan Grant 273.73	National Children's Advocacy Equipment Grant 273.74	MSHDA 2008 Housing CDBG 274.14	DNR Waterways Grant 274.16
\$ 2,084,574	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	36,607	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,084,574</u>	<u>-</u>	<u>36,607</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	36,607	-	-	-
-	-	-	-	-	-
2,083,699	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,083,699</u>	<u>-</u>	<u>36,607</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>875</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>4,205</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 5,080</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenditures and Changes in Fund Balances Nonmajor Special Revenue Funds For the Year Ended December 31, 2011

	MSHDA CDBG Rehab Grant 2010-2011 274.17	Small Bus Program 281.00	Clean Sweep Pest Control Grant 281.14	Project Zero Transit Grant 281.17
Revenue				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	69,047	629,097	24,455	-
Charges for services	-	396,779	-	-
Interest	-	1,467	-	-
Other revenue	-	6,344	-	-
Total revenue	69,047	1,033,687	24,455	-
Expenditures				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	-	-	-	-
Recreation and cultural	-	-	-	-
Community development	69,047	-	-	-
Other governmental activities	-	951,403	24,218	-
Total expenditures	69,047	951,403	24,218	-
Revenue over (under) expenditures	-	82,284	237	-
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	(79,892)	(237)	-
Total other financing sources (uses)	-	(79,892)	(237)	-
Net change in fund balances	-	2,392	-	-
Fund balances, beginning of year	-	582,701	-	-
Fund balances, end of year	\$ -	\$ 585,093	\$ -	\$ -

Capital Bus Purchase Grant 282.00	Revenue Sharing Reserve Fund 285.00	Three Oaks Land Purchase 286.00	Social Services 290.00	Child Care Probate 292.00	Child Care Social Services 292.01
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
430,799	-	-	706,216	3,145,735	380,111
-	-	-	-	-	-
-	1,485	-	-	-	-
-	-	-	-	156,457	-
<u>430,799</u>	<u>1,485</u>	<u>-</u>	<u>706,216</u>	<u>3,302,192</u>	<u>380,111</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	718,851	7,362,841	697,993
-	-	-	-	-	-
-	-	-	-	-	-
<u>430,799</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>430,799</u>	<u>-</u>	<u>-</u>	<u>718,851</u>	<u>7,362,841</u>	<u>697,993</u>
<u>-</u>	<u>1,485</u>	<u>-</u>	<u>(12,635)</u>	<u>(4,060,649)</u>	<u>(317,882)</u>
-	-	-	17,160	3,905,718	505,900
-	(3,628,014)	-	-	-	(2,160)
<u>-</u>	<u>(3,628,014)</u>	<u>-</u>	<u>17,160</u>	<u>3,905,718</u>	<u>503,740</u>
-	(3,626,529)	-	4,525	(154,931)	185,858
<u>-</u>	<u>4,104,479</u>	<u>-</u>	<u>39,576</u>	<u>644,610</u>	<u>317,595</u>
<u>\$ -</u>	<u>\$ 477,950</u>	<u>\$ -</u>	<u>\$ 44,101</u>	<u>\$ 489,679</u>	<u>\$ 503,453</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenditures and Changes in Fund Balances

Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Soldiers and Sailors Relief 293.00	Veteran's Trust 294.00	Board of Public Works 296.00	Campaign Finance Administration 297.03
Revenue				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-
Intergovernmental revenue	-	33,412	-	-
Charges for services	-	-	6,000	-
Interest	-	-	-	-
Other revenue	3,650	350	4	850
Total revenue	<u>3,650</u>	<u>33,762</u>	<u>6,004</u>	<u>850</u>
Expenditures				
Judicial	-	-	-	-
General government	-	-	-	-
Public safety	-	-	-	-
Health and welfare	2,020	32,775	-	-
Recreation and cultural	-	-	-	-
Community development	-	-	-	-
Other governmental activities	-	-	-	3,200
Total expenditures	<u>2,020</u>	<u>32,775</u>	<u>-</u>	<u>3,200</u>
Revenue over (under) expenditures	<u>1,630</u>	<u>987</u>	<u>6,004</u>	<u>(2,350)</u>
Other financing sources (uses)				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	1,630	987	6,004	(2,350)
Fund balances, beginning of year	<u>1,757</u>	<u>343</u>	<u>110,195</u>	<u>3,139</u>
Fund balances, end of year	<u>\$ 3,387</u>	<u>\$ 1,330</u>	<u>\$ 116,199</u>	<u>\$ 789</u>

Hollywood Basin Wetland Grant 297.28	Juvenile Accountability Block Grant 297.34 & 297.36	Animal Control Neuter / Spay Program 298.01	Animal Control Special Fund 298.02	Homestead Audit Administration 620.00	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,255,136
-	-	-	-	-	278,617
9,048	14,829	-	-	-	14,314,555
-	-	-	-	105,595	4,359,821
-	-	-	-	1,016	5,287
-	-	10,440	16,281	-	2,589,079
<u>9,048</u>	<u>14,829</u>	<u>10,440</u>	<u>16,281</u>	<u>106,611</u>	<u>27,802,495</u>
-	-	-	-	-	3,546,999
-	-	-	-	-	170,330
-	16,477	9,390	10,367	-	8,486,332
-	-	-	-	-	16,146,531
-	-	-	-	-	3,032,448
9,048	-	-	-	-	78,095
-	-	-	-	48,011	2,388,257
<u>9,048</u>	<u>16,477</u>	<u>9,390</u>	<u>10,367</u>	<u>48,011</u>	<u>33,848,992</u>
-	(1,648)	1,050	5,914	58,600	(6,046,497)
-	1,648	-	-	-	8,990,218
-	-	-	-	(5,000)	(6,404,315)
-	1,648	-	-	(5,000)	2,585,903
-	-	1,050	5,914	53,600	(3,460,594)
-	-	14,046	4,195	202,826	14,205,525
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,096</u>	<u>\$ 10,109</u>	<u>\$ 256,426</u>	<u>\$ 10,744,931</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Public Safety Cigarette Tax - 205.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	10,000	10,000
Charges for services	-	-	-
Interest	-	-	-
Other revenue	-	-	-
Total revenue	<u>-</u>	<u>10,000</u>	<u>10,000</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	20	-	(20)
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>20</u>	<u>-</u>	<u>(20)</u>
Revenue over (under) expenditures	<u>(20)</u>	<u>10,000</u>	<u>10,020</u>
Other financing sources (uses)			
Transfers in	1,668	2,975	1,307
Transfers out	(1,648)	(1,648)	-
Total other financing sources (uses)	<u>20</u>	<u>1,327</u>	<u>1,307</u>
Net change in fund balances	<u>-</u>	<u>11,327</u>	<u>11,327</u>
Fund balances, beginning of year	<u>83,409</u>	<u>83,409</u>	<u>-</u>
Fund balances, end of year	<u>\$ 83,409</u>	<u>\$ 94,736</u>	<u>\$ 11,327</u>



Public Safety Four Winds Casino - 205.01			Parks and Recreation - 208.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
823	823	-	372,675	423,145	50,470
-	-	-	-	-	-
-	-	-	199,487	135,807	(63,680)
<u>823</u>	<u>823</u>	<u>-</u>	<u>572,162</u>	<u>558,952</u>	<u>(13,210)</u>
-	-	-	-	-	-
-	-	-	-	-	-
823	823	-	-	-	-
-	-	-	891,673	834,977	(56,696)
-	-	-	-	-	-
-	-	-	-	-	-
<u>823</u>	<u>823</u>	<u>-</u>	<u>891,673</u>	<u>834,977</u>	<u>(56,696)</u>
-	-	-	(319,511)	(276,025)	43,486
-	-	-	326,008	326,008	-
-	-	-	(6,497)	(6,497)	-
-	-	-	319,511	319,511	-
-	-	-	-	43,486	43,486
-	-	-	271,738	271,738	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 271,738</u>	<u>\$ 315,224</u>	<u>\$ 43,486</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Parks Galien River 208.02		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	500,000	-	(500,000)
Charges for services	-	-	-
Interest	-	-	-
Other revenue	425,000	150,000	(275,000)
Total revenue	<u>925,000</u>	<u>150,000</u>	<u>(775,000)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	925,000	69,333	(855,667)
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>925,000</u>	<u>69,333</u>	<u>(855,667)</u>
Revenue over (under) expenditures	<u>-</u>	<u>80,667</u>	<u>80,667</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	80,667	80,667
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u>\$ -</u>	<u>\$ 80,667</u>	<u>\$ 80,667</u>



Historical Association Loan Fund - 211.00			Berrien Community Foundation - 213.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,000	5,000	-	42,616	33,466	(9,150)
<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>42,616</u>	<u>33,466</u>	<u>(9,150)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,000	2,728	(2,272)	53,616	40,376	(13,240)
-	-	-	-	-	-
-	-	-	-	-	-
<u>5,000</u>	<u>2,728</u>	<u>(2,272)</u>	<u>53,616</u>	<u>40,376</u>	<u>(13,240)</u>
-	2,272	2,272	(11,000)	(6,910)	4,090
-	-	-	11,000	34,002	23,002
-	-	-	(23,000)	(20,010)	2,990
-	-	-	(12,000)	13,992	25,992
-	2,272	2,272	(23,000)	7,082	30,082
152,596	152,596	-	5,695	5,695	-
<u>\$ 152,596</u>	<u>\$ 152,596</u>	<u>\$ -</u>	<u>\$ 5,695</u>	<u>\$ 5,695</u>	<u>\$ -</u>
<u>\$ 152,596</u>	<u>\$ 154,868</u>	<u>\$ 2,272</u>	<u>\$ (17,305)</u>	<u>\$ 12,777</u>	<u>\$ 30,082</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Generous Juror Program - 214.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Other revenue	3,000	2,438	(562)
Total revenue	<u>3,000</u>	<u>2,438</u>	<u>(562)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	3,000	1,335	(1,665)
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>3,000</u>	<u>1,335</u>	<u>(1,665)</u>
Revenue over (under) expenditures	<u>-</u>	<u>1,103</u>	<u>1,103</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	1,103	1,103
Fund balances, beginning of year	<u>894</u>	<u>894</u>	<u>-</u>
Fund balances, end of year	<u>\$ 894</u>	<u>\$ 1,997</u>	<u>\$ 1,103</u>

Friend of the Court - 215.00			Family Counseling Services - 216.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	20,000	18,795	(1,205)
1,986,492	1,922,770	(63,722)	-	-	-
210,000	201,005	(8,995)	-	-	-
-	-	-	-	-	-
2,500	1,781	(719)	25,000	-	(25,000)
<u>2,198,992</u>	<u>2,125,556</u>	<u>(73,436)</u>	<u>45,000</u>	<u>18,795</u>	<u>(26,205)</u>
2,956,397	2,767,074	(189,323)	45,000	19,740	(25,260)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,956,397</u>	<u>2,767,074</u>	<u>(189,323)</u>	<u>45,000</u>	<u>19,740</u>	<u>(25,260)</u>
<u>(757,405)</u>	<u>(641,518)</u>	<u>115,887</u>	<u>-</u>	<u>(945)</u>	<u>(945)</u>
757,405	757,405	-	-	-	-
-	-	-	-	-	-
<u>757,405</u>	<u>757,405</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	115,887	115,887	-	(945)	(945)
424,580	424,580	-	144,377	144,377	-
<u>\$ 424,580</u>	<u>\$ 540,467</u>	<u>\$ 115,887</u>	<u>\$ 144,377</u>	<u>\$ 143,432</u>	<u>\$ (945)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Four Winds Casino Revenue Sharing - 217.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Other revenue	126,686	197,754	71,068
Total revenue	<u>126,686</u>	<u>197,754</u>	<u>71,068</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Revenue over (under) expenditures	<u>126,686</u>	<u>197,754</u>	<u>71,068</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(126,686)	(126,686)	-
Total other financing sources (uses)	<u>(126,686)</u>	<u>(126,686)</u>	<u>-</u>
Net change in fund balances	-	71,068	71,068
Fund balances, beginning of year	<u>190,602</u>	<u>190,602</u>	<u>-</u>
Fund balances, end of year	<u>\$ 190,602</u>	<u>\$ 261,670</u>	<u>\$ 71,068</u>



Health Department - 221.00			Drug Court-Drug Treatment - 221.01		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
256,100	259,822	3,722	-	-	-
373,557	376,549	2,992	-	-	-
121,386	126,934	5,548	65,000	58,014	(6,986)
-	-	-	-	-	-
640,896	447,944	(192,952)	22,680	-	(22,680)
<u>1,391,939</u>	<u>1,211,249</u>	<u>(180,690)</u>	<u>87,680</u>	<u>58,014</u>	<u>(29,666)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
2,407,889	2,098,985	(308,904)	220,680	219,898	(782)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>2,407,889</u>	<u>2,098,985</u>	<u>(308,904)</u>	<u>220,680</u>	<u>219,898</u>	<u>(782)</u>
<u>(1,015,950)</u>	<u>(887,736)</u>	<u>128,214</u>	<u>(133,000)</u>	<u>(161,884)</u>	<u>(28,884)</u>
1,015,950	1,190,088	174,138	133,000	133,000	-
-	-	-	-	-	-
<u>1,015,950</u>	<u>1,190,088</u>	<u>174,138</u>	<u>133,000</u>	<u>133,000</u>	<u>-</u>
-	302,352	302,352	-	(28,884)	(28,884)
306,101	306,101	-	36,447	36,447	-
<u>\$ 306,101</u>	<u>\$ 608,453</u>	<u>\$ 302,352</u>	<u>\$ 36,447</u>	<u>\$ 7,563</u>	<u>\$ (28,884)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Health Department Grants - 221.xx		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	4,560,911	4,530,069	(30,842)
Charges for services	342,800	309,195	(33,605)
Interest	-	-	-
Other revenue	756,896	181,117	(575,779)
Total revenue	<u>5,660,607</u>	<u>5,020,381</u>	<u>(640,226)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	5,660,607	5,013,168	(647,439)
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>5,660,607</u>	<u>5,013,168</u>	<u>(647,439)</u>
Revenue over (under) expenditures	<u>-</u>	<u>7,213</u>	<u>7,213</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	7,213	7,213
Fund balances, beginning of year	<u>396,342</u>	<u>396,342</u>	<u>-</u>
Fund balances, end of year	<u>\$ 396,342</u>	<u>\$ 403,555</u>	<u>\$ 7,213</u>



Berrien County Landfill Use - 227.00			Revenue Sharing Board Four Winds Casino - 255.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
513,000	561,310	48,310	-	-	-
4,700	749	(3,951)	-	-	-
1,337,590	-	(1,337,590)	-	-	-
<u>1,855,290</u>	<u>562,059</u>	<u>(1,293,231)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
1,656,290	930,619	(725,671)	-	7	7
<u>1,656,290</u>	<u>930,619</u>	<u>(725,671)</u>	<u>-</u>	<u>7</u>	<u>7</u>
199,000	(368,560)	(567,560)	-	(7)	(7)
<u>199,000</u>	<u>(368,560)</u>	<u>(567,560)</u>	<u>-</u>	<u>(7)</u>	<u>(7)</u>
-	-	-	-	-	-
(199,000)	(199,000)	-	-	-	-
<u>(199,000)</u>	<u>(199,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	(567,560)	(567,560)	-	(7)	(7)
2,280,943	2,280,943	-	7	7	-
<u>2,280,943</u>	<u>2,280,943</u>	<u>-</u>	<u>7</u>	<u>7</u>	<u>-</u>
<u>\$ 2,280,943</u>	<u>\$ 1,713,383</u>	<u>\$ (567,560)</u>	<u>\$ 7</u>	<u>\$ -</u>	<u>\$ (7)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Register of Deeds Automation- 256.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	161,213	161,213
Interest	50	-	(50)
Other revenue	-	-	-
Total revenue	<u>50</u>	<u>161,213</u>	<u>161,163</u>
Expenditures			
Judicial	-	-	-
General government	150,050	144,964	(5,086)
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>150,050</u>	<u>144,964</u>	<u>(5,086)</u>
Revenue over (under) expenditures	<u>(150,000)</u>	<u>16,249</u>	<u>166,249</u>
Other financing sources (uses)			
Transfers in	150,000	-	(150,000)
Transfers out	-	-	-
Total other financing sources (uses)	<u>150,000</u>	<u>-</u>	<u>(150,000)</u>
Net change in fund balances	-	16,249	16,249
Fund balances, beginning of year	<u>116,886</u>	<u>116,886</u>	-
Fund balances, end of year	<u>\$ 116,886</u>	<u>\$ 133,135</u>	<u>\$ 16,249</u>

Register of Deeds Tax Foreclosure Search- 256.01			Law Enforcement Funds - [various #s]		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	1,402,171	1,047,229	(354,942)
-	-	-	2,152,653	1,948,984	(203,669)
-	-	-	-	186	186
216,136	195,650	(20,486)	429,932	289,192	(140,740)
216,136	195,650	(20,486)	3,984,756	3,285,591	(699,165)
-	-	-	-	-	-
26,136	25,366	(770)	-	-	-
-	-	-	5,688,965	4,950,586	(738,379)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
26,136	25,366	(770)	5,688,965	4,950,586	(738,379)
190,000	170,284	(19,716)	(1,704,209)	(1,664,995)	39,214
-	-	-	1,779,883	1,811,948	32,065
(190,000)	(190,000)	-	(75,674)	(85,542)	(9,868)
(190,000)	(190,000)	-	1,704,209	1,726,406	22,197
-	(19,716)	(19,716)	-	61,411	61,411
49,723	49,723	-	1,575,680	1,575,680	-
\$ 49,723	\$ 30,007	\$ (19,716)	\$ 1,575,680	\$ 1,637,091	\$ 61,411

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Drug Enforcement Public Safety - 264.00 & 267.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ 2,403,875	\$ 2,433,317	\$ 29,442
Licenses and permits	-	-	-
Intergovernmental revenue	4,400	4,147	(253)
Charges for services	19,610	2,917	(16,693)
Interest	-	-	-
Other revenue	-	-	-
Total revenue	<u>2,427,885</u>	<u>2,440,381</u>	<u>12,496</u>
Expenditures			
Judicial	298,414	216,451	(81,963)
General government	-	-	-
Public safety	86,947	-	(86,947)
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>385,361</u>	<u>216,451</u>	<u>(168,910)</u>
Revenue over (under) expenditures	<u>2,042,524</u>	<u>2,223,930</u>	<u>181,406</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	(2,042,524)	(2,055,129)	(12,605)
Total other financing sources (uses)	<u>(2,042,524)</u>	<u>(2,055,129)</u>	<u>(12,605)</u>
Net change in fund balances	-	168,801	168,801
Fund balances, beginning of year	<u>748,991</u>	<u>748,991</u>	-
Fund balances, end of year	<u>\$ 748,991</u>	<u>\$ 917,792</u>	<u>\$ 168,801</u>



Prosecutor's Welfare Fraud Grant - 266.02			Prosecutor's Grant Victim-Witness - 266.04		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
284,380	271,942	(12,438)	170,100	165,418	(4,682)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>284,380</u>	<u>271,942</u>	<u>(12,438)</u>	<u>170,100</u>	<u>165,418</u>	<u>(4,682)</u>
426,570	413,748	(12,822)	-	-	-
-	-	-	-	-	-
-	-	-	271,334	268,308	(3,026)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>426,570</u>	<u>413,748</u>	<u>(12,822)</u>	<u>271,334</u>	<u>268,308</u>	<u>(3,026)</u>
<u>(142,190)</u>	<u>(141,806)</u>	<u>384</u>	<u>(101,234)</u>	<u>(102,890)</u>	<u>(1,656)</u>
142,190	141,806	(384)	101,234	102,890	1,656
-	-	-	-	-	-
<u>142,190</u>	<u>141,806</u>	<u>(384)</u>	<u>101,234</u>	<u>102,890</u>	<u>1,656</u>
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	911 County Operational Fund - 266.09		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ 1,715,625	\$ 1,737,245	\$ 21,620
Licenses and permits	-	-	-
Intergovernmental revenue	451,206	487,075	35,869
Charges for services	150	52,453	52,303
Interest	-	384	384
Other revenue	1,326,750	737,891	(588,859)
Total revenue	<u>3,493,731</u>	<u>3,015,048</u>	<u>(478,683)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	3,536,068	3,193,774	(342,294)
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>3,536,068</u>	<u>3,193,774</u>	<u>(342,294)</u>
Revenue over (under) expenditures	<u>(42,337)</u>	<u>(178,726)</u>	<u>(136,389)</u>
Other financing sources (uses)			
Transfers in	465,949	4,500	(461,449)
Transfers out	(423,612)	(4,500)	419,112
Total other financing sources (uses)	<u>42,337</u>	<u>-</u>	<u>(42,337)</u>
Net change in fund balances	-	(178,726)	(178,726)
Fund balances, beginning of year	<u>1,281,274</u>	<u>1,281,274</u>	<u>-</u>
Fund balances, end of year	<u>\$ 1,281,274</u>	<u>\$ 1,102,548</u>	<u>\$ (178,726)</u>



Self-Help Legal Resource Center - 268.00			County Law Library - 269.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
20,000	20,000	-	-	-	-
5,045	5,454	409	-	-	-
-	-	-	-	-	-
64,483	10,163	(54,320)	20,316	6,500	(13,816)
<u>89,528</u>	<u>35,617</u>	<u>(53,911)</u>	<u>20,316</u>	<u>6,500</u>	<u>(13,816)</u>
89,528	75,078	(14,450)	81,986	54,908	(27,078)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>89,528</u>	<u>75,078</u>	<u>(14,450)</u>	<u>81,986</u>	<u>54,908</u>	<u>(27,078)</u>
-	(39,461)	(39,461)	(61,670)	(48,408)	13,262
-	-	-	61,670	55,170	(6,500)
-	-	-	-	-	-
-	-	-	61,670	55,170	(6,500)
-	(39,461)	(39,461)	-	6,762	6,762
62,992	62,992	-	46,581	46,581	-
<u>\$ 62,992</u>	<u>\$ 23,531</u>	<u>\$ (39,461)</u>	<u>\$ 46,581</u>	<u>\$ 53,343</u>	<u>\$ 6,762</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Senior Citizen - 270.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ 2,123,156	\$ 2,084,574	\$ (38,582)
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Other revenue	-	-	-
Total revenue	<u>2,123,156</u>	<u>2,084,574</u>	<u>(38,582)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	2,123,156	2,083,699	(39,457)
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>2,123,156</u>	<u>2,083,699</u>	<u>(39,457)</u>
Revenue over (under) expenditures	<u>-</u>	<u>875</u>	<u>875</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>875</u>	<u>875</u>
Fund balances, beginning of year	<u>4,205</u>	<u>4,205</u>	<u>-</u>
Fund balances, end of year	<u>\$ 4,205</u>	<u>\$ 5,080</u>	<u>\$ 875</u>



Hazardous Materials Emergency Preparedness - 273.22			Juvenile Mental Health Plan Grant - 273.73		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
44,735	-	(44,735)	42,064	36,607	(5,457)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>44,735</u>	<u>-</u>	<u>(44,735)</u>	<u>42,064</u>	<u>36,607</u>	<u>(5,457)</u>
-	-	-	-	-	-
-	-	-	-	-	-
44,735	-	(44,735)	42,064	36,607	(5,457)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>44,735</u>	<u>-</u>	<u>(44,735)</u>	<u>42,064</u>	<u>36,607</u>	<u>(5,457)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	MSHDA CDBG Rehab Grant 2010-2011 - 274.17		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	294,390	69,047	(225,343)
Charges for services	-	-	-
Interest	-	-	-
Other revenue	-	-	-
Total revenue	<u>294,390</u>	<u>69,047</u>	<u>(225,343)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	294,390	69,047	(225,343)
Other governmental activities	-	-	-
Total expenditures	<u>294,390</u>	<u>69,047</u>	<u>(225,343)</u>
Revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



Small Bus Program - 281.00			Clean Sweep Pest Control Grant - 281.14		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
591,000	629,097	38,097	24,455	24,455	-
485,000	396,779	(88,221)	-	-	-
5,000	1,467	(3,533)	-	-	-
106,500	6,344	(100,156)	-	-	-
<u>1,187,500</u>	<u>1,033,687</u>	<u>(153,813)</u>	<u>24,455</u>	<u>24,455</u>	<u>-</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>1,107,608</u>	<u>951,403</u>	<u>(156,205)</u>	<u>24,218</u>	<u>24,218</u>	<u>-</u>
<u>1,107,608</u>	<u>951,403</u>	<u>(156,205)</u>	<u>24,218</u>	<u>24,218</u>	<u>-</u>
<u>79,892</u>	<u>82,284</u>	<u>2,392</u>	<u>237</u>	<u>237</u>	<u>-</u>
-	-	-	-	-	-
<u>(79,892)</u>	<u>(79,892)</u>	<u>-</u>	<u>(237)</u>	<u>(237)</u>	<u>-</u>
<u>(79,892)</u>	<u>(79,892)</u>	<u>-</u>	<u>(237)</u>	<u>(237)</u>	<u>-</u>
-	2,392	2,392	-	-	-
<u>582,701</u>	<u>582,701</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 582,701</u>	<u>\$ 585,093</u>	<u>\$ 2,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Capital Bus Purchase Grant - 282.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	447,500	430,799	(16,701)
Charges for services	-	-	-
Interest	-	-	-
Other revenue	-	-	-
Total revenue	<u>447,500</u>	<u>430,799</u>	<u>(16,701)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	447,500	430,799	(16,701)
Total expenditures	<u>447,500</u>	<u>430,799</u>	<u>(16,701)</u>
Revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



Revenue Sharing Reserve Fund - 285.00			Social Services - 290.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	729,870	706,216	(23,654)
-	-	-	-	-	-
5,680	1,485	(4,195)	-	-	-
3,650,873	-	(3,650,873)	-	-	-
<u>3,656,553</u>	<u>1,485</u>	<u>(3,655,068)</u>	<u>729,870</u>	<u>706,216</u>	<u>(23,654)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	744,870	718,851	(26,019)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>-</u>	<u>744,870</u>	<u>718,851</u>	<u>(26,019)</u>
<u>3,656,553</u>	<u>1,485</u>	<u>(3,655,068)</u>	<u>(15,000)</u>	<u>(12,635)</u>	<u>2,365</u>
-	-	-	15,000	17,160	2,160
<u>(3,656,553)</u>	<u>(3,628,014)</u>	<u>28,539</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,656,553)</u>	<u>(3,628,014)</u>	<u>28,539</u>	<u>15,000</u>	<u>17,160</u>	<u>2,160</u>
-	(3,626,529)	(3,626,529)	-	4,525	4,525
<u>4,104,479</u>	<u>4,104,479</u>	<u>-</u>	<u>39,576</u>	<u>39,576</u>	<u>-</u>
<u>\$ 4,104,479</u>	<u>\$ 477,950</u>	<u>\$ (3,626,529)</u>	<u>\$ 39,576</u>	<u>\$ 44,101</u>	<u>\$ 4,525</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Child Care Probate - 292.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	3,527,416	3,145,735	(381,681)
Charges for services	-	-	-
Interest	-	-	-
Other revenue	657,821	156,457	(501,364)
Total revenue	<u>4,185,237</u>	<u>3,302,192</u>	<u>(883,045)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	8,090,955	7,362,841	(728,114)
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>8,090,955</u>	<u>7,362,841</u>	<u>(728,114)</u>
Revenue over (under) expenditures	<u>(3,905,718)</u>	<u>(4,060,649)</u>	<u>(154,931)</u>
Other financing sources (uses)			
Transfers in	3,905,718	3,905,718	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>3,905,718</u>	<u>3,905,718</u>	<u>-</u>
Net change in fund balances	-	(154,931)	(154,931)
Fund balances, beginning of year	<u>644,610</u>	<u>644,610</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ 644,610</u></u>	<u><u>\$ 489,679</u></u>	<u><u>\$ (154,931)</u></u>

Child Care Social Services - 292.01			Soldiers and Sailors Relief - 293.00		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
461,544	380,111	(81,433)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	5,350	3,650	(1,700)
<u>461,544</u>	<u>380,111</u>	<u>(81,433)</u>	<u>5,350</u>	<u>3,650</u>	<u>(1,700)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
965,284	697,993	(267,291)	5,350	2,020	(3,330)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>965,284</u>	<u>697,993</u>	<u>(267,291)</u>	<u>5,350</u>	<u>2,020</u>	<u>(3,330)</u>
<u>(503,740)</u>	<u>(317,882)</u>	<u>185,858</u>	<u>-</u>	<u>1,630</u>	<u>1,630</u>
505,900	505,900	-	-	-	-
(2,160)	(2,160)	-	-	-	-
<u>503,740</u>	<u>503,740</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	185,858	185,858	-	1,630	1,630
<u>317,595</u>	<u>317,595</u>	<u>-</u>	<u>1,757</u>	<u>1,757</u>	<u>-</u>
<u>\$ 317,595</u>	<u>\$ 503,453</u>	<u>\$ 185,858</u>	<u>\$ 1,757</u>	<u>\$ 3,387</u>	<u>\$ 1,630</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Veteran's Trust - 294.00		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	33,840	33,412	(428)
Charges for services	-	-	-
Interest	-	-	-
Other revenue	-	350	350
Total revenue	<u>33,840</u>	<u>33,762</u>	<u>(78)</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	33,840	32,775	(1,065)
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>33,840</u>	<u>32,775</u>	<u>(1,065)</u>
Revenue over (under) expenditures	<u>-</u>	<u>987</u>	<u>987</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	987	987
Fund balances, beginning of year	<u>343</u>	<u>343</u>	<u>-</u>
Fund balances, end of year	<u>\$ 343</u>	<u>\$ 1,330</u>	<u>\$ 987</u>



Board of Public Works - 296.00			Campaign Finance Administration - 297.03		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	6,000	6,000	-	-	-
-	-	-	-	-	-
5,000	4	(4,996)	3,700	850	(2,850)
<u>5,000</u>	<u>6,004</u>	<u>1,004</u>	<u>3,700</u>	<u>850</u>	<u>(2,850)</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
5,000	-	(5,000)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	3,700	3,200	(500)
<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>3,700</u>	<u>3,200</u>	<u>(500)</u>
-	6,004	6,004	-	(2,350)	(2,350)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	6,004	6,004	-	(2,350)	(2,350)
110,195	110,195	-	3,139	3,139	-
<u>\$ 110,195</u>	<u>\$ 116,199</u>	<u>\$ 6,004</u>	<u>\$ 3,139</u>	<u>\$ 789</u>	<u>\$ (2,350)</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Hollywood Basin Wetland Grant - 297.28		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	9,048	9,048	-
Charges for services	-	-	-
Interest	-	-	-
Other revenue	-	-	-
Total revenue	<u>9,048</u>	<u>9,048</u>	<u>-</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	-	-	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	9,048	9,048	-
Other governmental activities	-	-	-
Total expenditures	<u>9,048</u>	<u>9,048</u>	<u>-</u>
Revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, beginning of year	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, end of year	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>



Juvenile Accountability Block Grant - 297.34 & 297.36			Animal Control Neuter / Spay Program - 298.01		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
28,997	14,829	(14,168)	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	11,000	10,440	(560)
<u>28,997</u>	<u>14,829</u>	<u>(14,168)</u>	<u>11,000</u>	<u>10,440</u>	<u>(560)</u>
-	-	-	-	-	-
-	-	-	-	-	-
32,219	16,477	(15,742)	11,000	9,390	(1,610)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>32,219</u>	<u>16,477</u>	<u>(15,742)</u>	<u>11,000</u>	<u>9,390</u>	<u>(1,610)</u>
<u>(3,222)</u>	<u>(1,648)</u>	<u>1,574</u>	<u>-</u>	<u>1,050</u>	<u>1,050</u>
3,222	1,648	(1,574)	-	-	-
-	-	-	-	-	-
<u>3,222</u>	<u>1,648</u>	<u>(1,574)</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	1,050	1,050
-	-	-	14,046	14,046	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,046</u>	<u>\$ 15,096</u>	<u>\$ 1,050</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Schedule of Revenue, Expenditures and Changes in Fund Balances

Budget and Actual - Nonmajor Special Revenue Funds

For the Year Ended December 31, 2011

	Animal Control Special Fund - 298.02		
	Amended Budget	Actual	Over (Under) Budget
Revenue			
Taxes	\$ -	\$ -	\$ -
Licenses and permits	-	-	-
Intergovernmental revenue	-	-	-
Charges for services	-	-	-
Interest	-	-	-
Other revenue	10,367	16,281	5,914
Total revenue	<u>10,367</u>	<u>16,281</u>	<u>5,914</u>
Expenditures			
Judicial	-	-	-
General government	-	-	-
Public safety	10,367	10,367	-
Health and welfare	-	-	-
Recreation and cultural	-	-	-
Community development	-	-	-
Other governmental activities	-	-	-
Total expenditures	<u>10,367</u>	<u>10,367</u>	<u>-</u>
Revenue over (under) expenditures	<u>-</u>	<u>5,914</u>	<u>5,914</u>
Other financing sources (uses)			
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	5,914	5,914
Fund balances, beginning of year	<u>4,195</u>	<u>4,195</u>	<u>-</u>
Fund balances, end of year	<u>\$ 4,195</u>	<u>\$ 10,109</u>	<u>\$ 5,914</u>

Homestead Audit Administration - 620.00			Total Special Revenue Funds		
Amended Budget	Actual	Over (Under) Budget	Amended Budget	Actual	Over (Under) Budget
\$ -	\$ -	\$ -	\$ 6,242,656	\$ 6,255,136	\$ 12,480
-	-	-	276,100	278,617	2,517
-	-	-	15,988,076	14,314,555	(1,673,521)
90,600	105,595	14,995	4,288,142	4,359,821	71,679
350	1,016	666	15,430	5,287	(10,143)
5,000	-	(5,000)	10,085,212	2,589,079	(7,496,133)
<u>95,950</u>	<u>106,611</u>	<u>10,661</u>	<u>36,895,616</u>	<u>27,802,495</u>	<u>(9,093,121)</u>
-	-	-	3,897,895	3,546,999	(350,896)
-	-	-	176,186	170,330	(5,856)
-	-	-	9,714,175	8,486,332	(1,227,843)
-	-	-	18,134,475	16,146,531	(1,987,944)
-	-	-	4,001,445	3,032,448	(968,997)
-	-	-	303,438	78,095	(225,343)
<u>90,950</u>	<u>48,011</u>	<u>(42,939)</u>	<u>3,239,316</u>	<u>2,388,257</u>	<u>(851,059)</u>
<u>90,950</u>	<u>48,011</u>	<u>(42,939)</u>	<u>39,466,930</u>	<u>33,848,992</u>	<u>(5,617,938)</u>
<u>5,000</u>	<u>58,600</u>	<u>53,600</u>	<u>(2,571,314)</u>	<u>(6,046,497)</u>	<u>(3,475,183)</u>
-	-	-	9,375,797	8,990,218	(385,579)
<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>(6,827,483)</u>	<u>(6,404,315)</u>	<u>423,168</u>
<u>(5,000)</u>	<u>(5,000)</u>	<u>-</u>	<u>2,548,314</u>	<u>2,585,903</u>	<u>37,589</u>
-	53,600	53,600	(23,000)	(3,460,594)	(3,437,594)
<u>202,826</u>	<u>202,826</u>	<u>-</u>	<u>13,998,504</u>	<u>14,205,525</u>	<u>207,021</u>
<u>\$ 202,826</u>	<u>\$ 256,426</u>	<u>\$ 53,600</u>	<u>\$ 13,975,504</u>	<u>\$ 10,744,931</u>	<u>\$ (3,230,573)</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Debt Service Funds

December 31, 2011

	Bridge Bond 301.00	Building Authority 450.00	Total
Assets			
Cash and investments	\$ 260	\$ 500	\$ 760
Liabilities			
Advances from other funds	\$ -	\$ 2,249,000	\$ 2,249,000
Fund balances (deficit)			
Restricted	260	-	260
Unassigned	-	(2,248,500)	(2,248,500)
Total fund balance	260	(2,248,500)	(2,248,240)
Total liabilities and fund balances	\$ 260	\$ 500	\$ 760

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenditures and Changes in Fund Balances

Nonmajor Debt Service Funds

For the Year Ended December 31, 2011

	Bridge Bond 301.00	Building Authority 450.00	Total
Revenue			
Charges for services	\$ -	\$ 610,013	\$ 610,013
Expenditures			
Debt service:			
Principal	-	4,450,000	4,450,000
Interest and fiscal charges	-	286,013	286,013
Bond issuance costs	-	17,500	17,500
Total expenditures	-	4,753,513	4,753,513
Revenues under expenditures	-	(4,143,500)	(4,143,500)
Other financing sources			
Proceeds from issuance of long-term debt	-	1,895,000	1,895,000
Net change in fund balances	-	(2,248,500)	(2,248,500)
Fund balances, beginning of year	260	-	260
Fund balances, end of year	<u>\$ 260</u>	<u>\$ (2,248,500)</u>	<u>\$ (2,248,240)</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Balance Sheet

Nonmajor Capital Project Funds

December 31, 2011

	Capital Improvement 245.00 & 401.00	Vehicle / Equipment Replacement 402.00	Animal Shelter 413.00
Assets			
Cash and investments	\$ 4,032,095	\$ 317,920	\$ 400,353
Accounts receivable	-	23,000	-
Total assets	\$ 4,032,095	\$ 340,920	\$ 400,353
Liabilities			
Accounts payable	\$ 13,561	\$ -	\$ -
Due to other funds	-	23,002	-
Total liabilities	13,561	23,002	-
Fund balances			
Restricted	-	-	400,353
Committed	4,018,534	317,918	-
Total fund balances	4,018,534	317,918	400,353
Total liabilities and fund balances	\$ 4,032,095	\$ 340,920	\$ 400,353



Building Authority 450.00	Courthouse 470.00	Total
\$ 3,228	\$ -	\$ 4,753,596
-	-	23,000
<u>\$ 3,228</u>	<u>\$ -</u>	<u>\$ 4,776,596</u>
\$ -	\$ -	\$ 13,561
-	-	23,002
<u>-</u>	<u>-</u>	<u>36,563</u>
3,228	-	403,581
-	-	4,336,452
<u>3,228</u>	<u>-</u>	<u>4,740,033</u>
<u>\$ 3,228</u>	<u>\$ -</u>	<u>\$ 4,776,596</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenditures and Changes in Fund Balances

Nonmajor Capital Project Funds

For the Year Ended December 31, 2011

	Capital Improvement 245.00 & 401.00	Vehicle / Equipment Replacement 402.00	Animal Shelter 413.00
Revenue			
Interest revenue	\$ 523	\$ -	\$ 1,543
Other	413	89,000	11,709
Total revenue	<u>936</u>	<u>89,000</u>	<u>13,252</u>
Expenditures			
Current expenditures:			
Public works	-	458,420	-
Other governmental activities	1,186,381	-	-
Debt service:			
Principal	-	19,105	-
Interest and fiscal charges	-	904	-
Total expenditures	<u>1,186,381</u>	<u>478,429</u>	<u>-</u>
Revenue over (under) expenditures	<u>(1,185,445)</u>	<u>(389,429)</u>	<u>13,252</u>
Other financing sources			
Sale of capital assets	-	23,000	-
Transfers in	1,909,000	220,010	-
Transfers out	-	(23,002)	-
Total other financing sources	<u>1,909,000</u>	<u>220,008</u>	<u>-</u>
Net change in fund balances	<u>723,555</u>	<u>(169,421)</u>	<u>13,252</u>
Fund balances, beginning of year	<u>3,294,979</u>	<u>487,339</u>	<u>387,101</u>
Fund balances, end of year	<u>\$ 4,018,534</u>	<u>\$ 317,918</u>	<u>\$ 400,353</u>



Building Authority 450.00	Courthouse 470.00	Total
\$ 715	\$ -	\$ 2,781
-	-	101,122
<hr/>	<hr/>	<hr/>
715	-	103,903
<hr/>	<hr/>	<hr/>
38,337	1	496,758
-	-	1,186,381
-	-	19,105
-	-	904
<hr/>	<hr/>	<hr/>
38,337	1	1,703,148
<hr/>	<hr/>	<hr/>
(37,622)	(1)	(1,599,245)
<hr/>	<hr/>	<hr/>
-	-	23,000
-	-	2,129,010
-	-	(23,002)
<hr/>	<hr/>	<hr/>
-	-	2,129,008
<hr/>	<hr/>	<hr/>
(37,622)	(1)	529,763
<hr/>	<hr/>	<hr/>
40,850	1	4,210,270
<hr/>	<hr/>	<hr/>
\$ 3,228	\$ -	\$ 4,740,033
<hr/>	<hr/>	<hr/>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2011

	Delinquent Tax Foreclosure 617.xx	Delinquent Personal Property Tax 618.00	Drain Working Capital 639.00
Assets			
Current assets:			
Cash and investments	\$ 635,872	\$ 413,759	\$ 301,545
Current portion of leases receivable	-	-	-
Taxes receivable - delinquent	-	498,397	-
Due from other governments	-	-	-
Due from other funds	29,252	-	-
Inventories	-	-	36,278
Total current assets	665,124	912,156	337,823
Noncurrent assets:			
Leases receivable, net of current portion	-	-	-
Capital assets being depreciated, net	-	-	164,588
Total noncurrent assets	-	-	164,588
Total assets	665,124	912,156	502,411
Liabilities			
Current liabilities:			
Accounts payable	15,547	-	4,818
Accrued and other liabilities	2,384	847	-
Due to other governments	-	730,133	-
Current portion of long-term debt	-	-	-
Total current liabilities	17,931	730,980	4,818
Long-term liabilities:			
Due in more than one year	-	-	-
Total liabilities	17,931	730,980	4,818
Net assets			
Invested in capital assets	-	-	164,588
Unrestricted	647,193	181,176	333,005
Total net assets	\$ 647,193	\$ 181,176	\$ 497,593

Royalton Township Water System No. 20 851.15	Royalton Township Water System No. 23851.17	Buchanan Township Sewer System No. 23 / Water System No. 21 851.41	Royalton Township Sewer System No. 20 851.70 & .79	Coloma Township Sewer System No. 24 851.81	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 851.82
\$ -	\$ 158	\$ 7,432	\$ 766	\$ -	\$ 8,745
75,000	100,000	35,000	-	75,000	20,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>75,000</u>	<u>100,158</u>	<u>42,432</u>	<u>766</u>	<u>75,000</u>	<u>28,745</u>
172,450	701,077	114,066	-	803,098	218,488
-	-	-	-	-	-
<u>172,450</u>	<u>701,077</u>	<u>114,066</u>	<u>-</u>	<u>803,098</u>	<u>218,488</u>
247,450	801,235	156,498	766	878,098	247,233
-	-	-	766	-	-
2,450	6,235	1,498	-	8,098	2,233
-	-	-	-	-	-
75,000	100,000	35,000	-	75,000	20,000
<u>77,450</u>	<u>106,235</u>	<u>36,498</u>	<u>766</u>	<u>83,098</u>	<u>22,233</u>
170,000	695,000	120,000	-	795,000	225,000
247,450	801,235	156,498	766	878,098	247,233
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Assets

Nonmajor Enterprise Funds

December 31, 2011

	Royalton Township Water System No. 25 851.84	Royalton Township Water System No. 26 851.86	New Buffalo City Water System No. 28 851.87
Assets			
Current assets:			
Cash and investments	\$ 46	\$ 446	\$ 5
Current portion of leases receivable	125,000	20,000	65,000
Taxes receivable - delinquent	-	-	-
Due from other governments	-	-	87,533
Due from other funds	-	-	-
Inventories	-	-	-
Total current assets	125,046	20,446	152,538
Noncurrent assets:			
Leases receivable, net of current portion	1,812,754	422,792	1,405,765
Capital assets being depreciated, net	-	-	-
Total noncurrent assets	1,812,754	422,792	1,405,765
Total assets	1,937,800	443,238	1,558,303
Liabilities			
Current liabilities:			
Accounts payable	-	-	87,532
Accrued and other liabilities	12,800	3,238	9,122
Due to other governments	-	-	-
Current portion of long-term debt	125,000	20,000	65,000
Total current liabilities	137,800	23,238	161,654
Long-term liabilities:			
Due in more than one year	1,800,000	420,000	1,396,649
Total liabilities	1,937,800	443,238	1,558,303
Net assets			
Invested in capital assets	-	-	-
Unrestricted	-	-	-
Total net assets	\$ -	\$ -	\$ -



Village of Berrien Springs Water / Sewer System No. 29 851.89	Total
---	-------

\$ 15,950	\$ 1,384,724
100,000	615,000
-	498,397
-	87,533
-	29,252
-	36,278
<u>115,950</u>	<u>2,651,184</u>

3,079,473	8,729,963
-	164,588
<u>3,079,473</u>	<u>8,894,551</u>

<u>3,195,423</u>	<u>11,545,735</u>
------------------	-------------------

-	108,663
24,963	73,868
-	730,133
100,000	615,000
<u>124,963</u>	<u>1,527,664</u>

<u>3,070,460</u>	<u>8,692,109</u>
------------------	------------------

<u>3,195,423</u>	<u>10,219,773</u>
------------------	-------------------

-	164,588
-	1,161,374
<u>-</u>	<u>1,161,374</u>

<u>\$ -</u>	<u>\$ 1,325,962</u>
-------------	---------------------

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenses and Changes in Fund Net Assets

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Delinquent Tax Foreclosure 617.xx	Delinquent Personal Property Tax 618.00	Drain Working Capital 639.00
Operating revenue			
Charges for services	\$ 1,247,426	\$ 60,665	\$ 122,171
Operating expense			
Operations	696,228	35,920	52,731
Depreciation	-	-	51,217
Total operating expense	696,228	35,920	103,948
Operating income (loss)	551,198	24,745	18,223
Nonoperating revenue (expenses)			
Interest revenue	-	98	-
Interest and fiscal charges	-	-	-
Total nonoperating revenue (expenses)	-	98	-
Income (loss) before transfers	551,198	24,843	18,223
Transfers in	130,000	-	-
Transfers out	(130,000)	(10,000)	-
Change in net assets	551,198	14,843	18,223
Net assets, beginning of year	95,995	166,333	479,370
Net assets, end of year	\$ 647,193	\$ 181,176	\$ 497,593

Royalton Township Water System No. 20 851.15	Royalton Township Water System No. 23851.17	Buchanan Township Sewer System No. 23 / Water System No. 21 851.41	Royalton Township Sewer System No. 20 851.70 & .79	Coloma Township Sewer System No. 24 851.81	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 851.82
\$ 19,925	\$ 46,273	\$ 11,953	\$ -	\$ 58,951	\$ 16,425
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
19,925	46,273	11,953	-	58,951	16,425
-	-	-	-	-	-
(19,925)	(46,273)	(11,953)	-	(58,951)	(16,425)
(19,925)	(46,273)	(11,953)	-	(58,951)	(16,425)
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenses and Changes in Fund Net Assets

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Royalton Township Water System No. 25 851.84	Royalton Township Water System No. 26 851.86	New Buffalo City Water System No. 28 851.87
Operating revenue			
Charges for services	\$ 91,569	\$ 23,283	\$ 28,018
Operating expense			
Operations	-	-	-
Depreciation	-	-	-
Total operating expense	-	-	-
Operating income (loss)	91,569	23,283	28,018
Nonoperating revenue (expenses)			
Interest revenue	-	-	-
Interest and fiscal charges	(91,569)	(23,283)	(28,018)
Total nonoperating revenue (expenses)	(91,569)	(23,283)	(28,018)
Income (loss) before transfers	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Change in net assets	-	-	-
Net assets, beginning of year	-	-	-
Net assets, end of year	\$ -	\$ -	\$ -



Village of Berrien Springs Water / Sewer System No. 29 851.89	Total
<u>\$ 167,057</u>	<u>\$ 1,893,716</u>
-	784,879
-	<u>51,217</u>
-	<u>836,096</u>
<u>167,057</u>	<u>1,057,620</u>
-	98
<u>(167,057)</u>	<u>(463,454)</u>
<u>(167,057)</u>	<u>(463,356)</u>
-	594,264
-	130,000
-	<u>(140,000)</u>
-	584,264
-	<u>741,698</u>
<u>\$ -</u>	<u>\$ 1,325,962</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Delinquent Tax Foreclosure 617.xx	Delinquent Personal Property Tax 618.00	Drain Working Capital 639.00
Cash flows from operating activities			
Cash received from customers	\$ 1,247,426	\$ 60,665	\$ 122,171
Cash payments to suppliers for goods and services	(631,965)	198,231	(48,099)
Cash payments to employees for services	(87,350)	(2,738)	-
Net cash provided by (used in) operating activities	<u>528,111</u>	<u>256,158</u>	<u>74,072</u>
Cash flows from noncapital financing activities			
Proceeds from issuance of long-term debt	-	-	-
Transfers in	130,000	-	-
Transfers out	(130,000)	(10,000)	-
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>(10,000)</u>	<u>-</u>
Cash flows from capital and related financing activities			
Principal payments	-	-	-
Interest payments	-	-	-
Net cash provided by (used in) capital and related financing activities	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from investing activities			
Interest received	-	98	-
Amounts collected on leases receivable	-	-	-
Purchase of leased assets	-	-	-
Net cash provided by (used in) investing activities	<u>-</u>	<u>98</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	528,111	246,256	74,072
Cash and cash equivalents, beginning of year	<u>107,761</u>	<u>167,503</u>	<u>227,473</u>
Cash and cash equivalents, end of year	<u><u>\$ 635,872</u></u>	<u><u>\$ 413,759</u></u>	<u><u>\$ 301,545</u></u>

Royalton Township Water System No. 20 851.15	Royalton Township Water System No. 23851.17	Buchanan Township Sewer System No. 23 / Water System No. 21 851.41	Royalton Township Sewer System No. 20 851.70 & .79	Coloma Township Sewer System No. 24 851.81	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 851.82
\$ 19,925	\$ 46,273	\$ 11,953	\$ -	\$ 58,951	\$ 16,425
-	-	1,498	1	-	-
-	-	-	-	-	-
<u>19,925</u>	<u>46,273</u>	<u>13,451</u>	<u>1</u>	<u>58,951</u>	<u>16,425</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(75,000)	(100,000)	(35,000)	-	(75,000)	(20,000)
<u>(19,925)</u>	<u>(46,273)</u>	<u>(11,954)</u>	<u>-</u>	<u>(58,951)</u>	<u>(16,426)</u>
<u>(94,925)</u>	<u>(146,273)</u>	<u>(46,954)</u>	<u>-</u>	<u>(133,951)</u>	<u>(36,426)</u>
-	-	-	-	-	-
75,000	100,000	33,502	-	75,000	20,000
-	-	-	-	-	-
<u>75,000</u>	<u>100,000</u>	<u>33,502</u>	<u>-</u>	<u>75,000</u>	<u>20,000</u>
-	-	(1)	1	-	(1)
-	158	7,433	765	-	8,746
<u>\$ -</u>	<u>\$ 158</u>	<u>\$ 7,432</u>	<u>\$ 766</u>	<u>\$ -</u>	<u>\$ 8,745</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Royalton Township Water System No. 25 851.84	Royalton Township Water System No. 26 851.86	New Buffalo City Water System No. 28 851.87
Cash flows from operating activities			
Cash received from customers	\$ 91,569	\$ 23,283	\$ 28,018
Cash payments to suppliers for goods and services	12,800	-	(429,607)
Cash payments to employees for services	-	-	-
Net cash provided by (used in) operating activities	<u>104,369</u>	<u>23,283</u>	<u>(401,589)</u>
Cash flows from noncapital financing activities			
Proceeds from issuance of long-term debt	-	-	980,058
Transfers in	-	-	-
Transfers out	-	-	-
Net cash provided by (used in) noncapital financing activities	<u>-</u>	<u>-</u>	<u>980,058</u>
Cash flows from capital and related financing activities			
Principal payments	(125,000)	(20,000)	(61,000)
Interest payments	(91,569)	(23,283)	(28,018)
Net cash provided by (used in) capital and related financing activities	<u>(216,569)</u>	<u>(43,283)</u>	<u>(89,018)</u>
Cash flows from investing activities			
Interest received	-	-	-
Amounts collected on leases receivable	112,200	20,000	-
Purchase of leased assets	-	-	(941,897)
Net cash provided by (used in) investing activities	<u>112,200</u>	<u>20,000</u>	<u>(941,897)</u>
Net increase (decrease) in cash and cash equivalents	-	-	(452,446)
Cash and cash equivalents, beginning of year	<u>46</u>	<u>446</u>	<u>452,451</u>
Cash and cash equivalents, end of year	<u>\$ 46</u>	<u>\$ 446</u>	<u>\$ 5</u>



Village of Berrien Springs Water / Sewer System No. 29 851.89	Total
\$ 167,057	\$ 1,893,716
(100,320)	(997,461)
-	(90,088)
<u>66,737</u>	<u>806,167</u>
-	980,058
-	130,000
-	(140,000)
<u>-</u>	<u>970,058</u>
-	(511,000)
(167,057)	(463,456)
<u>(167,057)</u>	<u>(974,456)</u>
-	98
-	435,702
(2,437,113)	(3,379,010)
<u>(2,437,113)</u>	<u>(2,943,210)</u>
(2,537,433)	(2,141,441)
<u>2,553,383</u>	<u>3,526,165</u>
<u>\$ 15,950</u>	<u>\$ 1,384,724</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Delinquent Tax Foreclosure 617.xx	Delinquent Personal Property Tax 618.00	Drain Working Capital 639.00
Reconciliation of operating income (loss)			
to net cash provided by (used in)			
operating activities:			
Operating income (loss)	\$ 551,198	\$ 24,745	\$ 18,223
Adjustments to reconcile operating income			
to net cash from operating activities:			
Depreciation	-	-	51,217
Changes in assets and liabilities:			
Taxes receivable - delinquent	-	(498,397)	-
Due from other governments	-	-	105
Due from other funds	(29,252)	-	-
Inventories	-	-	627
Accounts payable	6,071	-	4,035
Accrued and other liabilities	94	(323)	-
Due to other governments	-	730,133	-
Due to other funds	-	-	(135)
Net cash provided by (used in) operating activities	\$ 528,111	\$ 256,158	\$ 74,072

Royalton Township Water System No. 20 851.15	Royalton Township Water System No. 23851.17	Buchanan Township Sewer System No. 23 / Water System No. 21 851.41	Royalton Township Sewer System No. 20 851.70 & .79	Coloma Township Sewer System No. 24 851.81	Village of Berrien Springs / Oronoko Township Water / Sewer System No. 26 851.82
\$ 19,925	\$ 46,273	\$ 11,953	\$ -	\$ 58,951	\$ 16,425
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	1	-	-
-	-	1,498	-	-	-
-	-	-	-	-	-
<u>\$ 19,925</u>	<u>\$ 46,273</u>	<u>\$ 13,451</u>	<u>\$ 1</u>	<u>\$ 58,951</u>	<u>\$ 16,425</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Nonmajor Enterprise Funds

For the Year Ended December 31, 2011

	Royalton Township Water System No. 25 851.84	Royalton Township Water System No. 26 851.86	New Buffalo City Water System No. 28 851.87
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities:			
Operating income (loss)	\$ 91,569	\$ 23,283	\$ 28,018
Adjustments to reconcile operating income to net cash from operating activities:			
Depreciation	-	-	-
Changes in assets and liabilities:			
Taxes receivable - delinquent	-	-	-
Due from other governments	-	-	192,968
Due from other funds	-	-	-
Inventories	-	-	-
Accounts payable	-	-	(631,697)
Accrued and other liabilities	12,800	-	9,122
Due to other governments	-	-	-
Due to other funds	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 104,369</u>	<u>\$ 23,283</u>	<u>\$ (401,589)</u>



Village of Berrien Springs Water / Sewer System No. 29 851.89	Total
---	-------

\$ 167,057	\$ 1,057,620
-	51,217
-	(498,397)
-	193,073
-	(29,252)
-	627
(125,283)	(746,873)
24,963	48,154
-	730,133
-	(135)
<u>\$ 66,737</u>	<u>\$ 806,167</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Assets

Internal Service Funds

December 31, 2011

	Property / Liability Insurance 677.00	Workers' Compensation Insurance 677.01	Health Care Insurance 677.02	Unemployment Insurance 677.03	Total
Assets					
Current assets -					
Cash and investments	\$ 2,438,723	\$ 1,621,870	\$ 9,038,483	\$ 112,564	\$ 13,211,640
Noncurrent assets -					
Restricted cash	858,382	-	-	-	858,382
Total assets	3,297,105	1,621,870	9,038,483	112,564	14,070,022
Liabilities					
Current liabilities -					
Accrued and other liabilities	1,401,479	185,076	2,401,806	-	3,988,361
Net assets					
Restricted for self-insurance claims	858,382	-	-	-	858,382
Unrestricted	1,037,244	1,436,794	6,636,677	112,564	9,223,279
Total net assets	\$ 1,895,626	\$ 1,436,794	\$ 6,636,677	\$ 112,564	\$ 10,081,661

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenses and Changes in Fund Net Assets

Internal Service Funds

For the Year Ended December 31, 2011

	Property / Liability Insurance 677.00	Workers' Compensation Insurance 677.01	Health Care Insurance 677.02	Unemployment Insurance 677.03	Total
Operating revenue					
Charges for services	\$ 518,778	\$ 17,158	\$ 12,044,420	\$ 47,394	\$ 12,627,750
Operating expenses					
Operation and maintenance	-	-	1,644,674	1,600	1,646,274
Benefits and claims	(374,937)	221,191	10,181,924	56,239	10,084,417
Total operating expenses	(374,937)	221,191	11,826,598	57,839	11,730,691
Operating income (loss)	893,715	(204,033)	217,822	(10,445)	897,059
Nonoperating revenue					
Interest income	16,900	511	2,155	-	19,566
Change in net assets	910,615	(203,522)	219,977	(10,445)	916,625
Net assets, beginning of year	985,011	1,640,316	6,416,700	123,009	9,165,036
Net assets, end of year	\$ 1,895,626	\$ 1,436,794	\$ 6,636,677	\$ 112,564	\$ 10,081,661

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Cash Flows

Internal Service Funds

For the Year Ended December 31, 2011

	Property / Liability Insurance 677.00	Workers' Compensation Insurance 677.01	Health Care Insurance 677.02	Unemployment Insurance 677.03	Total
Cash flows from operating activities					
Cash received from interfund services provided	\$ 518,778	\$ 17,158	\$ 12,044,420	\$ 47,394	\$ 12,627,750
Cash payments to suppliers for services	(119,298)	(212,218)	(11,674,397)	(57,839)	(12,063,752)
Net cash provided by (used in) operating activities	399,480	(195,060)	370,023	(10,445)	563,998
Cash flows from investing activities					
Interest received	16,900	511	2,155	-	19,566
Net increase (decrease) in cash and investments	416,380	(194,549)	372,178	(10,445)	583,564
Cash and investments, beginning of year	2,880,725	1,816,419	8,666,305	123,009	13,486,458
Cash and investments, end of year	\$ 3,297,105	\$ 1,621,870	\$ 9,038,483	\$ 112,564	\$ 14,070,022
Statement of net assets classification of cash and investments					
Cash and investments	\$ 2,438,723	\$ 1,621,870	\$ 9,038,483	\$ 112,564	\$ 13,211,640
Restricted cash	858,382	-	-	-	858,382
Cash and investments, end of year	\$ 3,297,105	\$ 1,621,870	\$ 9,038,483	\$ 112,564	\$ 14,070,022
Reconciliation of operating income (loss) to net cash used in operating activities:					
Operating income (loss)	\$ 893,715	\$ (204,033)	\$ 217,822	\$ (10,445)	\$ 897,059
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities -					
Accrued and other liabilities	(494,235)	8,973	152,201	-	(333,061)
Net cash provided by (used in) operating activities	\$ 399,480	\$ (195,060)	\$ 370,023	\$ (10,445)	\$ 563,998

This page intentionally left blank.

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Fiduciary Assets and Liabilities

All Agency Funds
December 31, 2011

	Trust and Agency 701.00	Court Orders Payable 702.00	Library Trust 721.00	District Court Trust 760.00
Assets				
Cash and investments	\$ 1,068,003	\$ 42,319	\$ 634,452	\$ 503,423
Accounts receivable	178,322	-	-	-
	<u>\$ 1,246,325</u>	<u>\$ 42,319</u>	<u>\$ 634,452</u>	<u>\$ 503,423</u>
Liabilities				
Undistributed receipts	<u>\$ 1,246,325</u>	<u>\$ 42,319</u>	<u>\$ 634,452</u>	<u>\$ 503,423</u>



Jail Inmate Trust 764.00	Total
\$ 13,498	\$ 2,261,695
-	178,322
<u>\$ 13,498</u>	<u>\$ 2,440,017</u>
<u>\$ 13,498</u>	<u>\$ 2,440,017</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the Year Ended December 31, 2011

	Beginning Balance	Additions	Deductions	Ending Balance
Trust and Agency Fund				
Assets				
Cash and cash equivalents	\$ 1,588,975	\$ 98,004,901	\$ 98,525,873	\$ 1,068,003
Accounts receivable	-	178,322	-	178,322
Taxes receivable - delinquent	720,376	95,899	816,275	-
Total assets	2,309,351	98,279,122	99,342,148	1,246,325
Liabilities				
Undistributed receipts	\$ 1,588,975	\$ 98,183,223	\$ 98,525,873	\$ 1,246,325
Delinquent taxes payable	720,376	95,899	816,275	-
Total liabilities	\$ 2,309,351	\$ 98,279,122	\$ 99,342,148	\$ 1,246,325
Court Orders Payable Fund				
Assets				
Cash and cash equivalents	\$ 96,674	\$ 408,609	\$ 462,964	\$ 42,319
Liabilities				
Undistributed receipts	\$ 96,674	\$ 408,609	\$ 462,964	\$ 42,319
Library Trust Fund				
Assets				
Cash and cash equivalents	\$ 762,134	\$ 3,956,761	\$ 4,084,443	\$ 634,452
Liabilities				
Undistributed receipts	\$ 762,134	\$ 3,956,761	\$ 4,084,443	\$ 634,452

continued...

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Changes in Assets and Liabilities All Agency Funds (Concluded) For the Year Ended December 31, 2011

	Beginning Balance	Additions	Deductions	Ending Balance
District Court Trust Fund				
Assets				
Cash and cash equivalents	\$ 485,638	\$ 989,061	\$ 971,276	\$ 503,423
Liabilities				
Undistributed receipts	\$ 485,638	\$ 989,061	\$ 971,276	\$ 503,423
Jail Inmate Trust Fund				
Assets				
Cash and cash equivalents	\$ 8,619	\$ 39,475	\$ 34,596	\$ 13,498
Liabilities				
Undistributed receipts	\$ 8,619	\$ 39,475	\$ 34,596	\$ 13,498
Total - All Agency Funds				
Assets				
Cash and cash equivalents	\$ 2,942,040	\$ 103,398,807	\$ 104,079,152	\$ 2,261,695
Accounts receivable	-	178,322	-	178,322
Taxes receivable - delinquent	720,376	95,899	816,275	-
Total assets	\$ 3,662,416	\$ 103,673,028	\$ 104,895,427	\$ 2,440,017
Liabilities				
Undistributed receipts	\$ 2,942,040	\$ 103,577,129	\$ 104,079,152	\$ 2,440,017
Delinquent taxes payable	720,376	95,899	816,275	-
Total liabilities	\$ 3,662,416	\$ 103,673,028	\$ 104,895,427	\$ 2,440,017

COUNTY OF BERRIEN, MICHIGAN

Statement of Net Assets and Governmental Funds Balance Sheet

Drain Commission Component Unit
December 31, 2011

	Capital		
	Drain 801.00	Drain Revolving 802.00	Hollywood Road Detention Bonds 803.03
Assets			
Cash and investments	\$ 1,624,233	\$ 209,749	\$ 146,115
Special assessments receivable	2,667,197	-	220,000
Due from other funds	-	583,338	-
Capital assets not being depreciated	-	-	-
Capital assets being depreciated, net	-	-	-
Total assets	\$ 4,291,430	\$ 793,087	\$ 366,115
Liabilities			
Accounts payable	\$ 58,159	\$ 128,140	\$ -
Accrued and other liabilities	-	-	-
Due to other funds	583,338	-	-
Advances from primary government	-	650,000	-
Deferred revenue	2,667,197	-	220,000
Long-term liabilities:			
Due within one year	-	-	-
Due in more than one year	-	-	-
Total liabilities	3,308,694	778,140	220,000
Fund balances			
Restricted	-	-	146,115
Committed	982,736	14,947	-
Total fund balances	982,736	14,947	146,115
Total liabilities and fund balances	\$ 4,291,430	\$ 793,087	\$ 366,115
Net assets			
Invested in capital assets, net of related debt			
Restricted			
Unrestricted			
Total net assets			

Projects Funds

Starr & Wellington Drain 803.04	Close Drain 803.05	Schwark Drain Drainage District 803.06	Hollywood Road Consolidated Drain 803.07	Barnes & Hamilton Drain Drainage District 803.08	Lakeshore Drain Drainage District 803.09
\$ 41,369	\$ 188,211	\$ 509,614	\$ 96,615	\$ 442,903	\$ 788,106
157,000	1,165,000	1,700,000	2,600,000	1,710,000	3,760,000
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
\$ 198,369	\$ 1,353,211	\$ 2,209,614	\$ 2,696,615	\$ 2,152,903	\$ 4,548,106
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
157,000	1,165,000	1,700,000	2,600,000	1,710,000	3,760,000
-	-	-	-	-	-
-	-	-	-	-	-
157,000	1,165,000	1,700,000	2,600,000	1,710,000	3,760,000
41,369	188,211	509,614	96,615	442,903	788,106
-	-	-	-	-	-
41,369	188,211	509,614	96,615	442,903	788,106
\$ 198,369	\$ 1,353,211	\$ 2,209,614	\$ 2,696,615	\$ 2,152,903	\$ 4,548,106

continued...

COUNTY OF BERRIEN, MICHIGAN

Statement of Net Assets and Governmental Funds Balance Sheet

Drain Commission Component Unit
December 31, 2011

	Total Capital Projects Funds	Adjustments	Statement of Net Assets
Assets			
Cash and investments	\$ 4,046,915	\$ -	\$ 4,046,915
Special assessments receivable	13,979,197	-	13,979,197
Due from other funds	583,338	(583,338)	-
Capital assets not being depreciated	-	696,743	696,743
Capital assets being depreciated, net	-	12,260,576	12,260,576
Total assets	\$ 18,609,450	12,373,981	30,983,431
Liabilities			
Accounts payable	\$ 186,299	-	186,299
Accrued and other liabilities	-	79,042	79,042
Due to other funds	583,338	(583,338)	-
Advances from primary government	650,000	-	650,000
Deferred revenue	13,979,197	(13,979,197)	-
Long-term liabilities:			
Due within one year	-	1,202,000	1,202,000
Due in more than one year	-	12,649,062	12,649,062
Total liabilities	15,398,834	(632,431)	14,766,403
Fund balances			
Restricted	2,212,933	(2,212,933)	-
Committed	997,683	(997,683)	-
Total fund balances	3,210,616	(3,210,616)	-
Total liabilities and fund balances	\$ 18,609,450		
Net assets			
Invested in capital assets, net of related debt		1,319,190	1,319,190
Restricted		2,212,933	2,212,933
Unrestricted		12,684,905	12,684,905
Total net assets		\$ 16,217,028	\$ 16,217,028

This page intentionally left blank.

COUNTY OF BERRIEN, MICHIGAN

Statement of Activities and Governmental Funds Revenue,

Expenditures and Changes in Fund Balances

Drain Commission Component Unit

For the Year Ended December 31, 2011

	Capital		
	Drain 801.00	Drain Revolving 802.00	Hollywood Road Detention Bonds 803.03
Expenditures / expenses			
Public works	\$ 2,330,239	\$ -	\$ 276
Debt Service:			
Principal	533,089	-	20,000
Interest	91,347	-	10,540
Total expenditures / expenses	2,954,675	-	30,816
Program revenues			
Operating grants and contributions	1,760,904	-	24,433
Special assessments / capital grants and contributions	-	-	-
Total program revenues	1,760,904	-	24,433
Net (expense) revenue	-	-	-
Other financing sources			
Issuance of long-term debt	683,925	-	-
Transfers in	-	-	3,274
Transfers out	(3,274)	-	-
Total other financing sources (uses)	680,651	-	3,274
Change in fund balance / change in net assets	(513,120)	-	(3,109)
Fund balances / net assets, beginning of year	1,495,856	14,947	149,224
Fund balances / net assets, end of year	\$ 982,736	\$ 14,947	\$ 146,115

Projects Funds

Starr & Wellington Drain 803.04	Close Drain 803.05	Schwark Drain Drainage District 803.06	Hollywood Road Consolidated Drain 803.07	Barnes & Hamilton Drain Drainage District 803.08	Lakeshore Drain Drainage District 803.09
\$ 523	\$ 22,452	\$ 70,821	\$ 203,056	\$ 75,911	\$ 1,909,321
12,000	125,000	60,000	100,000	170,000	140,000
10,056	41,050	65,071	102,638	52,158	133,437
<u>22,579</u>	<u>188,502</u>	<u>195,892</u>	<u>405,694</u>	<u>298,069</u>	<u>2,182,758</u>
20,820	167,307	116,211	225,670	205,348	412,316
-	-	-	-	-	-
<u>20,820</u>	<u>167,307</u>	<u>116,211</u>	<u>225,670</u>	<u>205,348</u>	<u>412,316</u>
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
(1,759)	(21,195)	(79,681)	(180,024)	(92,721)	(1,770,442)
<u>43,128</u>	<u>209,406</u>	<u>589,295</u>	<u>276,639</u>	<u>535,624</u>	<u>2,558,548</u>
<u>\$ 41,369</u>	<u>\$ 188,211</u>	<u>\$ 509,614</u>	<u>\$ 96,615</u>	<u>\$ 442,903</u>	<u>\$ 788,106</u>

continued...

COUNTY OF BERRIEN, MICHIGAN

Statement of Activities and Governmental Funds Revenue, Expenditures and Changes in Fund Balances Drain Commission Component Unit For the Year Ended December 31, 2011

	Total Capital Projects Funds	Adjustments	Statement of Activities
Expenditures / expenses			
Public works	\$ 4,612,599	\$ (1,935,227)	\$ 2,677,372
Debt Service:			
Principal	1,160,089	(1,160,089)	-
Interest	506,297	-	506,297
Total expenditures / expenses	6,278,985	(3,095,316)	3,183,669
Program revenues			
Operating grants and contributions	2,933,009	-	2,933,009
Special assessments / capital grants and contributions	-	(476,164)	(476,164)
Total program revenues	2,933,009	(476,164)	2,456,845
Net program revenue	-	-	(726,824)
Other financing sources			
Issuance of long-term debt	683,925	(683,925)	-
Transfers in	3,274	(3,274)	-
Transfers out	(3,274)	3,274	-
Total other financing sources (uses)	683,925	(683,925)	-
Change in fund balance / change in net assets	(2,662,051)	1,935,227	(726,824)
Fund balances / net assets, beginning of year	5,872,667	11,071,185	16,943,852
Fund balances / net assets, end of year	\$ 3,210,616	\$ 13,006,412	\$ 16,217,028

COUNTY OF BERRIEN, MICHIGAN

Statement of Net Assets

Economic Development Corporation Component Unit

December 31, 2011

	Governmental Activities	Business-type Activities	
	Supplemental Services Special Revenue Fund 287.00	Enterprise Funds	Total
Assets			
Current assets -			
Cash and investments	\$ 63,591	\$ 461,714	\$ 525,305
Advance to other component unit	62,438	-	62,438
Total current assets	<u>126,029</u>	<u>461,714</u>	<u>587,743</u>
Noncurrent assets:			
Notes receivable	-	750,013	750,013
Advance to primary government	-	1,150,000	1,150,000
Total noncurrent assets	<u>-</u>	<u>1,900,013</u>	<u>1,900,013</u>
Total assets	<u>126,029</u>	<u>2,361,727</u>	<u>2,487,756</u>
Liabilities			
Current liabilities -			
Accrued liabilities	575	-	575
Long-term liabilities -			
Advances from primary government	-	1,150,000	1,150,000
Total liabilities	<u>575</u>	<u>1,150,000</u>	<u>1,150,575</u>
Net Assets			
Unrestricted	<u>\$ 125,454</u>	<u>\$ 1,211,727</u>	<u>\$ 1,337,181</u>

COUNTY OF BERRIEN, MICHIGAN

Statement of Activities

Economic Development Corporation Component Unit

For the Year Ended December 31, 2011

	Governmental Activities	Business-type Activities	
	Supplemental Services Special Revenue Fund 287.00	Enterprise Funds	Total
Expenses			
Community development	\$ 20,612	\$ -	\$ 20,612
Program revenues			
Intergovernmental revenue	62,438	-	62,438
Interest revenue	11	46,728	46,739
Total program revenues	<u>62,449</u>	<u>46,728</u>	<u>109,177</u>
Change in net assets	41,837	46,728	88,565
Net assets, beginning of year	<u>83,617</u>	<u>1,164,999</u>	<u>1,248,616</u>
Net assets, end of year	<u>\$ 125,454</u>	<u>\$ 1,211,727</u>	<u>\$ 1,337,181</u>

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Net Assets

Economic Development Corporation Component Unit

Enterprise Funds

December 31, 2011

	Small Cities Block Grant 289.00	Brownfield Redevelopment Authority Loan Fund 289.03	Revolving Loan Fund 691.00	Total
Assets				
Current assets -				
Cash and investments	\$ 422,643	\$ -	\$ 39,071	\$ 461,714
Noncurrent assets:				
Notes receivable	750,013	-	-	750,013
Advance to other component unit	-	1,150,000	-	1,150,000
Total noncurrent assets	750,013	1,150,000	-	1,900,013
Total assets	1,172,656	1,150,000	39,071	2,361,727
Liabilities				
Advances from primary government	-	1,150,000	-	1,150,000
Net assets, unrestricted	\$ 1,172,656	\$ -	\$ 39,071	\$ 1,211,727

COUNTY OF BERRIEN, MICHIGAN

Combining Statement of Revenue, Expenses and Changes in Fund Net Assets

Economic Development Corporation Component Unit

Enterprise Funds

For the Year Ended December 31, 2011

	Small Cities Block Grant 289.00	Brownfield Redevelopment Authority Loan Fund 289.03	Revolving Loan Fund 691.00	Total
Nonoperating revenue				
Interest revenue	\$ 46,728	\$ -	\$ -	\$ 46,728
Net assets, beginning of year	1,125,928	-	39,071	1,164,999
Net assets, end of year	<u>\$ 1,172,656</u>	<u>\$ -</u>	<u>\$ 39,071</u>	<u>\$ 1,211,727</u>

COUNTY OF BERRIEN, MICHIGAN

Economic Development Corporation Component Unit

Combining Statement of Cash Flows

Enterprise Funds

For the Year Ended December 31, 2011

	Small Cities Block Grant 289.00	Brownfield Redevelopment Authority Loan Fund 289.03	Revolving Loan Fund 691.00	Total
Cash flows from operating activities				
Cash received on long-term leases receivable	\$ 139,771	\$ -	\$ -	\$ 139,771
Cash payments on advances	(90,348)	-	-	(90,348)
Net cash provided by operating activities	<u>49,423</u>	<u>-</u>	<u>-</u>	<u>49,423</u>
Cash flows from investing activities				
Interest received	46,728	-	-	46,728
Net increase in cash and investments	96,151	-	-	96,151
Cash and investments, beginning of year	326,492	-	39,071	365,563
Cash and investments, end of year	<u>\$ 422,643</u>	<u>\$ -</u>	<u>\$ 39,071</u>	<u>\$ 461,714</u>
Reconciliation of operating income to net cash provided by operating activities				
Operating loss	\$ -	\$ -	\$ -	\$ -
Adjustments to reconcile operating loss to net cash provided by operating activities:				
Decrease in notes receivable	49,423	-	-	49,423
Net cash provided by operating activities	<u>\$ 49,423</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 49,423</u>

This page intentionally left blank.