



**Required
Supplementary Information**



WASHTENAW COUNTY
Employees' Retirement System
Required Supplementary Information

Schedule of Funding Progress - Pension Only

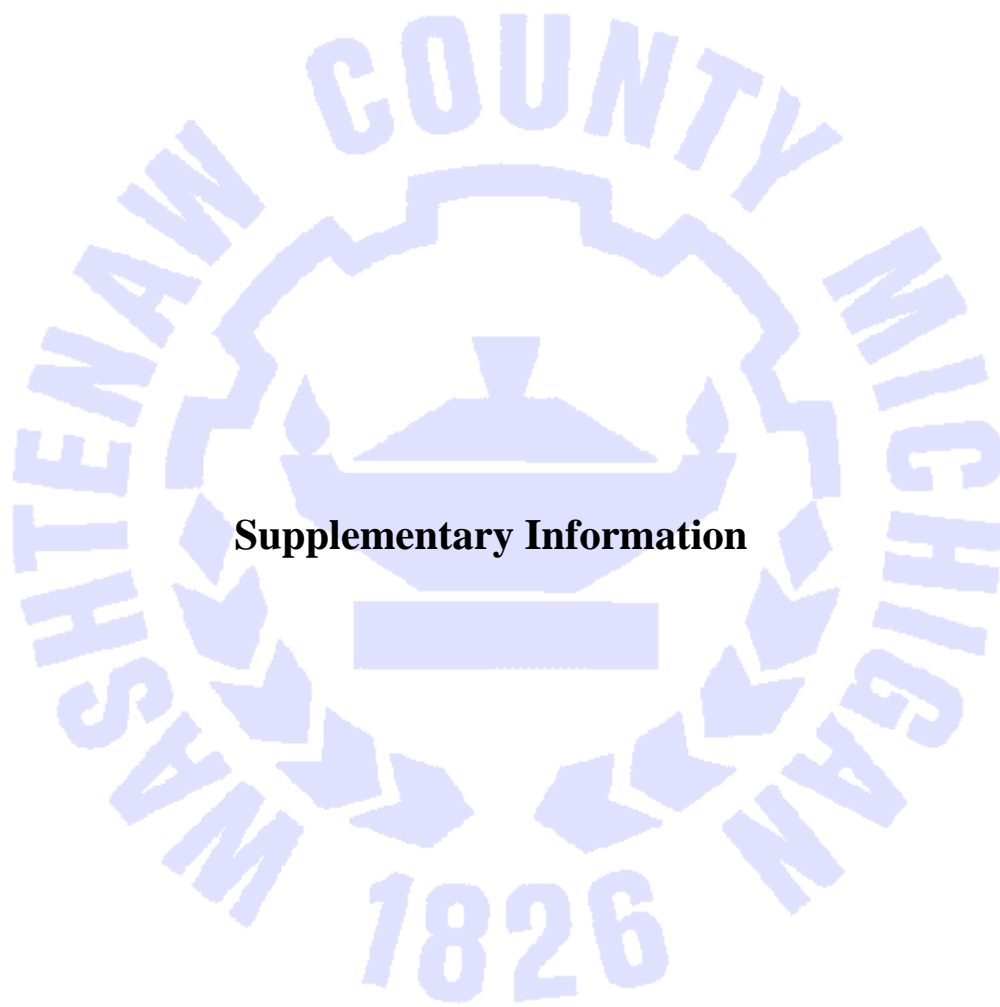
Actuarial Valuation Date <u>December 31</u>	(1) Actuarial Value of Assets	(2) Actuarial Accrued Liability (AAL) Entry Age	(3) Unfunded AAL (UAAL) (2-1)	(4) Funded Ratio (1/2)	(5) Covered Payroll	(6) UAAL as a % of Covered Payroll (3/5)
1993	\$ 88,908,826	\$ 74,524,195	\$ (14,384,631)	119.3%	\$ 13,684,907	-105.1%
1994	94,239,101	80,448,400	(13,790,701)	117.1%	11,931,051	-115.6%
1995	101,442,954	86,726,240	(14,716,714)	117.0%	12,044,411	-122.2%
1996	108,627,450	95,561,046	(13,066,404)	113.7%	11,600,274	-112.6%
1997	120,280,457	117,942,286	(2,338,171)	102.0%	10,637,600	-22.0%
1998	133,580,663	133,430,791	(149,872)	100.1%	11,295,189	-1.3%
1999	146,587,299	144,026,699	(2,560,600)	101.8%	11,609,168	-22.1%
2000	156,959,460	152,942,076	(4,017,384)	102.6%	11,589,561	-34.7%
2001	163,564,179	166,381,778	2,817,599	98.3%	13,843,557	20.4%
2002	157,473,610	169,389,000	11,915,390	93.0%	12,836,355	92.8%

For purposes of the Schedule of Funding Progress, the actuarial accrued liability values as shown are determined using the entry age actuarial cost method. However, the System uses the aggregate cost actuarial funding method, which does not identify or separately amortize unfunded actuarial liabilities.

Schedule of Employer Contributions

Year Ended <u>December 31</u>	Annual Required Contribution	Annual Actual Contribution	Percentage Contributed
1994	\$ 537,762	\$ 546,222	101.6%
1995	435,677	471,022	108.1%
1996	146,136	151,280	103.5%
1997	-	-	0.0%
1998	-	-	0.0%
1999	1,038,243	1,038,243	100.0%
2000	1,513,759	1,513,759	100.0%
2001	1,449,631	1,449,631	100.0%
2002	1,456,780	1,456,780	100.0%
2003	1,651,416	1,651,416	100.0%

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Supplementary Information



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WASHTENAW COUNTY
Combining Balance Sheet - Nonmajor Governmental Funds
December 31, 2003

	<u>Special Revenue Funds</u>					
	<u>Aerial Photo</u>	<u>Building Services</u>	<u>Child Care</u>	<u>County Library</u>	<u>Public Works Solid Waste Program</u>	<u>E-911</u>
<u>ASSETS</u>						
Assets						
Cash and pooled investments	\$ 134,250	\$ -	\$ -	\$ -	\$ 251,004	\$ 709,544
Accounts	-	40,710	-	-	105,954	22,683
Due from other funds	-	86,500	1,157,540	107,254	952	26,832
Due from other governments	-	-	700,278	-	40,175	84,664
Prepaid items	-	-	-	-	-	-
<u>TOTAL ASSETS</u>	<u>\$ 134,250</u>	<u>\$ 127,210</u>	<u>\$ 1,857,818</u>	<u>\$ 107,254</u>	<u>\$ 398,085</u>	<u>\$ 843,723</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities						
Accounts payable	\$ -	\$ -	\$ 70,909	\$ (72)	\$ 217	\$ 257,987
Accrued liabilities	-	57,770	194,256	23,126	76,953	3,805
Due to other funds	-	-	209,551	-	25,952	258,536
Due to other governments	-	-	-	-	-	-
Interfund payable	-	69,397	1,383,081	59,690	-	-
Deferred revenue	-	-	-	-	-	-
Advances from other governments	-	-	-	-	-	-
Total liabilities	-	127,167	1,857,797	82,744	103,122	520,328
Fund balances						
Reserved for prepaid items	-	-	-	-	-	-
Unreserved:						
Designated for subsequent year's expenditures	-	-	-	-	825	-
Undesignated	134,250	43	21	24,510	294,138	323,395
Total fund balances	134,250	43	21	24,510	294,963	323,395
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 134,250</u>	<u>\$ 127,210</u>	<u>\$ 1,857,818</u>	<u>\$ 107,254</u>	<u>\$ 398,085</u>	<u>\$ 843,723</u>

Special Revenue Funds

Environ- mental Health	Employment Training and Community Services	Friend of the Court	Family Independence Agency	Head Start	Inmate Concessions	Other Special Revenue Funds	Prosecuting Attorney Grants
\$ 174,017	\$ 237,360	\$ -	\$ 71,456	\$ -	\$ 268,596	\$ 938,024	\$ -
-	-	-	-	-	-	216,650	-
40,056	889,858	11,029	-	200	6,294	80,603	3,672
22,517	1,092,527	1,408,970	86,616	690,172	-	660,294	789,088
-	13,548	-	-	-	-	-	-
<u>\$ 236,590</u>	<u>\$ 2,233,293</u>	<u>\$ 1,419,999</u>	<u>\$ 158,072</u>	<u>\$ 690,372</u>	<u>\$ 274,890</u>	<u>\$ 1,895,571</u>	<u>\$ 792,760</u>
\$ 609	\$ 19,557	\$ 37,802	\$ -	\$ -	\$ 99	\$ 244,679	\$ 1,075
166,748	339,102	189,012	-	100,905	-	110,573	92,650
1,664	889,858	84,101	3,211	-	39,195	17,309	-
-	55,239	-	-	-	-	-	250
-	-	1,109,084	-	564,791	-	-	663,919
-	642,763	-	-	-	-	76,705	-
-	-	-	82,000	-	-	-	-
<u>169,021</u>	<u>1,946,519</u>	<u>1,419,999</u>	<u>85,211</u>	<u>665,696</u>	<u>39,294</u>	<u>449,266</u>	<u>757,894</u>
-	13,548	-	-	-	-	-	-
-	-	-	-	-	-	134,536	7,331
<u>67,569</u>	<u>273,226</u>	<u>-</u>	<u>72,861</u>	<u>24,676</u>	<u>235,596</u>	<u>1,311,769</u>	<u>27,535</u>
<u>67,569</u>	<u>286,774</u>	<u>-</u>	<u>72,861</u>	<u>24,676</u>	<u>235,596</u>	<u>1,446,305</u>	<u>34,866</u>
<u>\$ 236,590</u>	<u>\$ 2,233,293</u>	<u>\$ 1,419,999</u>	<u>\$ 158,072</u>	<u>\$ 690,372</u>	<u>\$ 274,890</u>	<u>\$ 1,895,571</u>	<u>\$ 792,760</u>

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WASHTENAW COUNTY
Combining Balance Sheet - Nonmajor Governmental Funds (Concluded)
December 31, 2003

	<u>Special Revenue Funds</u>					Total Other Governmental Funds
	Public Health	Safehouse	Sheriff's Grants	Veterans' Trust	Debt Service Fund	
<u>ASSETS</u>						
Assets						
Cash and pooled investments	\$ -	\$ 24,473	\$ 459,379	\$ 5,502	\$ 84,576	\$ 3,358,181
Accounts receivable	50,874	-	-	-	-	436,871
Due from other funds	37,981	-	2,370	-	-	2,451,141
Due from other governments	401,480	-	93,914	-	-	6,070,695
Prepaid items	-	-	-	-	-	13,548
<u>TOTAL ASSETS</u>	<u>\$ 490,335</u>	<u>\$ 24,473</u>	<u>\$ 555,663</u>	<u>\$ 5,502</u>	<u>\$ 84,576</u>	<u>\$ 12,330,436</u>
<u>LIABILITIES AND FUND BALANCES</u>						
Liabilities						
Accounts payable	\$ 130,088	\$ -	\$ 489	\$ -	\$ -	\$ 763,439
Accrued liabilities	125,715	-	13,273	234	71,900	1,566,022
Due to other funds	24,615	-	-	-	-	1,553,992
Due to other governments	-	-	440,301	-	-	495,790
Cash and pooled investments	14,666	-	-	-	-	3,864,628
Deferred revenue	-	-	5,993	-	-	725,461
Advances from other governments	-	-	1,200	-	-	83,200
Total liabilities	<u>295,084</u>	<u>-</u>	<u>461,256</u>	<u>234</u>	<u>71,900</u>	<u>9,052,532</u>
Fund balances						
Reserved for prepaid items	-	-	-	-	-	13,548
Unreserved:						
Designated for subsequent year's expenditures	36,431	-	-	-	-	179,123
Undesignated	158,820	24,473	94,407	5,268	12,676	3,085,233
Total fund balances	<u>195,251</u>	<u>24,473</u>	<u>94,407</u>	<u>5,268</u>	<u>12,676</u>	<u>3,277,904</u>
<u>TOTAL LIABILITIES AND FUND BALANCES</u>	<u>\$ 490,335</u>	<u>\$ 24,473</u>	<u>\$ 555,663</u>	<u>\$ 5,502</u>	<u>\$ 84,576</u>	<u>\$ 12,330,436</u>

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WASHTENAW COUNTY
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance - Nonmajor Governmental Funds
Year Ended December 31, 2003

	Special Revenue Funds					
	Aerial Photo	Building Services	Child Care	County Library	Public Works Solid Waste Program	E-911
Revenues						
Licenses and permits	\$ -	\$ 1,744,580	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	3,647,745	52,788	44,506	-
Charges for services	35,866	2,520	-	-	-	2,135,189
Fines and forfeits	-	-	-	3,258	-	-
Investment income	2,968	(2,586)	-	-	7,991	16,920
Other	-	4	359,580	(4)	442,569	34,999
Total revenues	38,834	1,744,518	4,007,325	56,042	495,066	2,187,108
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	1,536	-	-	-	-	-
Public safety	-	1,528,672	-	-	-	1,160,867
Public works	-	-	-	-	726,100	-
Health	-	379,642	-	-	-	-
Social services	-	-	8,318,818	-	-	-
Culture and recreation	-	-	-	742,836	-	-
Debt service:						
Principal	-	-	-	-	-	-
Interest and fiscal charges	-	-	-	-	-	-
Bond issuance costs	-	-	-	-	-	-
Total expenditures	1,536	1,908,314	8,318,818	742,836	726,100	1,160,867
Revenues over (under) expenditures	37,298	(163,796)	(4,311,493)	(686,794)	(231,034)	1,026,241
Other financing sources (uses)						
Proceeds of refunding bonds	-	-	-	-	-	-
Premium on refunding bonds	-	-	-	-	-	-
Payment to refunding escrow agent	-	-	-	-	-	-
Transfers in	-	4,000	4,291,500	639,018	185,000	107,282
Transfers out	-	-	(15,373)	-	-	(1,032,780)
Total other sources (uses)	-	4,000	4,276,127	639,018	185,000	(925,498)
Net change in fund balances	37,298	(159,796)	(35,366)	(47,776)	(46,034)	100,743
Fund balances, beginning of year	96,952	159,839	35,387	72,286	340,997	222,652
Fund balances, end of year	\$ 134,250	\$ 43	\$ 21	\$ 24,510	\$ 294,963	\$ 323,395

Special Revenue Funds

Environmental Health	Employment Training and Community Services	Friend of the Court	Family Independence Agency	Head Start	Inmate Concessions	Other Special Revenue Funds	Prosecuting Attorney Grants
\$ 1,503,313	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
854,933	5,854,929	3,001,083	600,294	3,613,321	-	2,956,054	2,200,631
46,670	-	189,314	-	-	-	353,309	-
10,542	-	1,641	-	-	-	39,159	-
1,568	-	-	-	-	6,602	24,204	-
16,758	107,080	4,021	3	498,890	300,740	1,268,753	2
<u>2,433,784</u>	<u>5,962,009</u>	<u>3,196,059</u>	<u>600,297</u>	<u>4,112,211</u>	<u>307,342</u>	<u>4,641,479</u>	<u>2,200,633</u>
-	-	4,350,972	-	-	-	1,201,480	-
-	-	-	-	-	-	1,419,064	-
-	-	-	-	-	290,455	515,210	2,393,026
-	-	-	-	-	-	1,162,825	-
3,653,205	-	-	-	-	-	-	-
-	6,561,876	-	627,944	4,433,455	-	756,961	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
<u>3,653,205</u>	<u>6,561,876</u>	<u>4,350,972</u>	<u>627,944</u>	<u>4,433,455</u>	<u>290,455</u>	<u>5,055,540</u>	<u>2,393,026</u>
<u>(1,219,421)</u>	<u>(599,867)</u>	<u>(1,154,913)</u>	<u>(27,647)</u>	<u>(321,244)</u>	<u>16,887</u>	<u>(414,061)</u>	<u>(192,393)</u>
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,230,299	731,352	787,714	50,898	521,556	-	699,156	151,875
-	-	-	-	(197,394)	-	(32,500)	-
<u>1,230,299</u>	<u>731,352</u>	<u>787,714</u>	<u>50,898</u>	<u>324,162</u>	<u>-</u>	<u>666,656</u>	<u>151,875</u>
10,878	131,485	(367,199)	23,251	2,918	16,887	252,595	(40,518)
56,691	155,289	367,199	49,610	21,758	218,709	1,193,710	75,384
<u>\$ 67,569</u>	<u>\$ 286,774</u>	<u>\$ -</u>	<u>\$ 72,861</u>	<u>\$ 24,676</u>	<u>\$ 235,596</u>	<u>\$ 1,446,305</u>	<u>\$ 34,866</u>

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WASHTENAW COUNTY
Combining Statement of Revenues, Expenditures and
Changes in Fund Balance - Nonmajor Governmental Funds (Concluded)
Year Ended December 31, 2003

	Special Revenue Funds					Total Other Governmental Funds
	Public Health	Safehouse	Sheriff's Grants	Veterans' Trust	Debt Service Fund	
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,247,893
Intergovernmental	3,994,242	-	566,011	10,816	570,239	27,967,592
Charges for services	884,336	-	295	-	-	3,647,499
Fines and forfeits	-	-	12,621	-	-	67,221
Investment income	-	629	3,256	(1)	892	62,443
Other	273,280	-	4	-	1	3,306,680
Total revenues	<u>5,151,858</u>	<u>629</u>	<u>582,187</u>	<u>10,815</u>	<u>571,132</u>	<u>38,299,328</u>
Expenditures						
Current operations:						
Judicial	-	-	-	-	-	5,552,452
General government	-	-	-	-	-	1,420,600
Public safety	-	-	593,810	-	-	6,482,040
Public works	-	-	-	-	-	1,888,925
Health	9,105,898	-	-	-	-	13,138,745
Social services	-	-	-	20,564	-	20,719,618
Culture and recreation	-	-	-	-	-	742,836
Debt service:						
Principal	-	-	-	-	3,605,000	3,605,000
Interest and fiscal charges	-	-	-	-	1,632,341	1,632,341
Bond issuance costs	-	-	-	-	107,850	107,850
Total expenditures	<u>9,105,898</u>	<u>-</u>	<u>593,810</u>	<u>20,564</u>	<u>5,345,191</u>	<u>55,290,407</u>
Revenues over (under) expenditures	<u>(3,954,040)</u>	<u>629</u>	<u>(11,623)</u>	<u>(9,749)</u>	<u>(4,774,059)</u>	<u>(16,991,079)</u>
Other financing sources (uses)						
Proceeds of refunding bonds	-	-	-	-	8,705,000	8,705,000
Premium on refunding bonds	-	-	-	-	151,271	151,271
Payment to refunding escrow agent	-	-	-	-	(8,748,421)	(8,748,421)
Transfers in	3,901,016	-	(3,439)	-	4,666,315	17,963,542
Transfers out	-	-	-	-	(25)	(1,278,072)
Total other sources (uses)	<u>3,901,016</u>	<u>-</u>	<u>(3,439)</u>	<u>-</u>	<u>4,774,140</u>	<u>16,793,320</u>
Net change in fund balances	(53,024)	629	(15,062)	(9,749)	81	(197,759)
Fund balances, beginning of year	248,275	23,844	109,469	15,017	12,595	3,475,663
Fund balances, end of year	<u>\$ 195,251</u>	<u>\$ 24,473</u>	<u>\$ 94,407</u>	<u>\$ 5,268</u>	<u>\$ 12,676</u>	<u>\$ 3,277,904</u>

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds Year Ended December 31, 2003

	Aerial Photo			Building Services		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ 2,468,317	\$ 1,744,580	\$ (723,737)
Intergovernmental	-	-	-	-	-	-
Charges for services	12,000	35,866	23,866	500	2,520	2,020
Fines and forfeits	-	-	-	-	-	-
Investment income	-	2,968	2,968	-	(2,586)	(2,586)
Other	-	-	-	100	4	(96)
Total revenues	12,000	38,834	26,834	2,468,917	1,744,518	(724,399)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	12,000	1,536	10,464	-	-	-
Public safety	-	-	-	1,745,917	1,528,672	217,245
Public works	-	-	-	-	-	-
Health	-	-	-	693,000	379,642	313,358
Social services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	12,000	1,536	10,464	2,438,917	1,908,314	530,603
Revenues over (under) expenditures	-	37,298	37,298	30,000	(163,796)	(193,796)
Other financing sources (uses)						
Transfers in	-	-	-	-	4,000	4,000
Transfers out	-	-	-	(30,000)	-	30,000
Total other sources (uses)	-	-	-	(30,000)	4,000	34,000
Net change in fund balances	-	37,298	37,298	-	(159,796)	(159,796)
Fund balances, beginning of year	96,952	96,952	-	159,839	159,839	-
Fund balances, end of year	\$ 96,952	\$ 134,250	\$ 37,298	\$ 159,839	\$ 43	\$ (159,796)

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Child Care			County Library		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,180,601	3,647,745	(532,856)	50,636	52,788	2,152
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	1,100	3,258	2,158
Investment income	-	-	-	-	-	-
Other	870,000	359,580	(510,420)	-	(4)	(4)
Total revenues	5,050,601	4,007,325	(1,043,276)	51,736	56,042	4,306
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Social services	9,495,665	8,318,818	1,176,847	-	-	-
Culture and recreation	-	-	-	760,754	742,836	17,918
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	9,495,665	8,318,818	1,176,847	760,754	742,836	17,918
Revenues over (under) expenditures	(4,445,064)	(4,311,493)	133,571	(709,018)	(686,794)	22,224
Other financing sources (uses)						
Transfers in	4,460,000	4,291,500	(168,500)	709,018	639,018	(70,000)
Transfers out	(14,936)	(15,373)	(437)	-	-	-
Total other sources (uses)	4,445,064	4,276,127	(168,937)	709,018	639,018	(70,000)
Net change in fund balances	-	(35,366)	(35,366)	-	(47,776)	(47,776)
Fund balances, beginning of year	35,387	35,387	-	72,286	72,286	-
Fund balances, end of year	\$ 35,387	\$ 21	\$ (35,366)	\$ 72,286	\$ 24,510	\$ (47,776)

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Public Works Solid Waste Program			E-911		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	44,506	44,506	-	-	-
Charges for services	-	-	-	1,900,000	2,135,189	235,189
Fines and forfeits	-	-	-	-	-	-
Investment income	9,855	7,991	(1,864)	-	16,920	16,920
Other	372,175	442,569	70,394	36,000	34,999	(1,001)
Total revenues	382,030	495,066	113,036	1,936,000	2,187,108	251,108
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	1,136,000	1,160,867	(24,867)
Public works	710,458	726,100	(15,642)	-	-	-
Health	-	-	-	-	-	-
Social services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	710,458	726,100	(15,642)	1,136,000	1,160,867	(24,867)
Revenues over (under) expenditures	(328,428)	(231,034)	97,394	800,000	1,026,241	226,241
Other financing sources (uses)						
Transfers in	185,000	185,000	-	95,000	107,282	12,282
Transfers out	-	-	-	(895,000)	(1,032,780)	(137,780)
Total other sources (uses)	185,000	185,000	-	(800,000)	(925,498)	(125,498)
Net change in fund balances	(143,428)	(46,034)	97,394	-	100,743	100,743
Fund balances, beginning of year	340,997	340,997	-	222,652	222,652	-
Fund balances, end of year	\$ 197,569	\$ 294,963	\$ 97,394	\$ 222,652	\$ 323,395	\$ 100,743

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Environmental Health			Employment Training and Community Services		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ 1,524,292	\$ 1,503,313	\$ (20,979)	\$ -	\$ -	\$ -
Intergovernmental	1,032,120	854,933	(177,187)	7,008,035	5,854,929	(1,153,106)
Charges for services	74,041	46,670	(27,371)	-	-	-
Fines and forfeits	8,926	10,542	1,616	-	-	-
Investment income	-	1,568	1,568	-	-	-
Other	23,542	16,758	(6,784)	105,565	107,080	1,515
Total revenues	2,662,922	2,433,784	(229,138)	7,113,600	5,962,009	(1,151,591)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	3,846,221	3,653,205	193,016	-	-	-
Social services	-	-	-	7,844,952	6,561,876	1,283,076
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	3,846,221	3,653,205	193,016	7,844,952	6,561,876	1,283,076
Revenues over (under) expenditures	(1,183,299)	(1,219,421)	(36,122)	(731,352)	(599,867)	131,485
Other financing sources (uses)						
Transfers in	1,193,299	1,230,299	37,000	731,352	731,352	-
Transfers out	-	-	-	-	-	-
Total other sources (uses)	1,193,299	1,230,299	37,000	731,352	731,352	-
Net change in fund balances	10,000	10,878	878	-	131,485	131,485
Fund balances, beginning of year	56,691	56,691	-	155,289	155,289	-
Fund balances, end of year	\$ 66,691	\$ 67,569	\$ 878	\$ 155,289	\$ 286,774	\$ 131,485

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Friend of the Court			Family Independence Agency		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,887,278	3,001,083	113,805	800,000	600,294	(199,706)
Charges for services	195,000	189,314	(5,686)	-	-	-
Fines and forfeits	-	1,641	1,641	-	-	-
Investment income	-	-	-	-	-	-
Other	-	4,021	4,021	-	3	3
Total revenues	3,082,278	3,196,059	113,781	800,000	600,297	(199,703)
Expenditures						
Current:						
Judicial	4,229,992	4,350,972	(120,980)	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Social services	-	-	-	854,109	627,944	226,165
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	4,229,992	4,350,972	(120,980)	854,109	627,944	226,165
Revenues over (under) expenditures	(1,147,714)	(1,154,913)	(7,199)	(54,109)	(27,647)	26,462
Other financing sources (uses)						
Transfers in	1,147,714	787,714	(360,000)	54,109	50,898	(3,211)
Transfers out	-	-	-	-	-	-
Total other sources (uses)	1,147,714	787,714	(360,000)	54,109	50,898	(3,211)
Net change in fund balances	-	(367,199)	(367,199)	-	23,251	23,251
Fund balances, beginning of year	367,199	367,199	-	49,610	49,610	-
Fund balances, end of year	\$ 367,199	\$ -	\$ (367,199)	\$ 49,610	\$ 72,861	\$ 23,251

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Head Start			Inmate Concessions		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,493,148	3,613,321	120,173	-	-	-
Charges for services	-	-	-	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	6,602	6,602
Other	447,821	498,890	51,069	270,972	300,740	29,768
Total revenues	3,940,969	4,112,211	171,242	270,972	307,342	36,370
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	270,972	290,455	(19,483)
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Social services	4,495,597	4,433,455	62,142	-	-	-
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	4,495,597	4,433,455	62,142	270,972	290,455	(19,483)
Revenues over (under) expenditures	(554,628)	(321,244)	233,384	-	16,887	16,887
Other financing sources (uses)						
Transfers in	608,549	521,556	(86,993)	-	-	-
Transfers out	(53,921)	(197,394)	(143,473)	-	-	-
Total other sources (uses)	554,628	324,162	(230,466)	-	-	-
Net change in fund balances	-	2,918	2,918	-	16,887	16,887
Fund balances, beginning of year	21,758	21,758	-	218,709	218,709	-
Fund balances, end of year	\$ 21,758	\$ 24,676	\$ 2,918	\$ 218,709	\$ 235,596	\$ 16,887

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Other Special Revenue Funds			Prosecuting Attorney Grants		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,968,162	2,956,054	(2,012,108)	2,260,146	2,200,631	(59,515)
Charges for services	257,400	353,309	95,909	-	-	-
Fines and forfeits	8,500	39,159	30,659	-	-	-
Investment income	-	24,204	24,204	-	-	-
Other	1,312,714	1,268,753	(43,961)	-	2	2
Total revenues	6,546,776	4,641,479	(1,905,297)	2,260,146	2,200,633	(59,513)
Expenditures						
Current:						
Judicial	1,044,852	1,201,480	(156,628)	-	-	-
General government	3,048,624	1,419,064	1,629,560	-	-	-
Public safety	744,131	515,210	228,921	2,457,750	2,393,026	64,724
Public works	1,163,098	1,162,825	273	-	-	-
Health	10,000	-	10,000	-	-	-
Social services	1,274,298	756,961	517,337	-	-	-
Culture and recreation	30,000	-	30,000	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	7,315,003	5,055,540	2,259,463	2,457,750	2,393,026	64,724
Revenues over (under) expenditures	(768,227)	(414,061)	354,166	(197,604)	(192,393)	5,211
Other financing sources (uses)						
Transfers in	716,902	699,156	(17,746)	197,604	151,875	(45,729)
Transfers out	(32,500)	(32,500)	-	-	-	-
Total other sources (uses)	684,402	666,656	(17,746)	197,604	151,875	(45,729)
Net change in fund balances	(83,825)	252,595	336,420	-	(40,518)	(40,518)
Fund balances, beginning of year	1,193,710	1,193,710	-	75,384	75,384	-
Fund balances, end of year	\$ 1,109,885	\$ 1,446,305	\$ 336,420	\$ 75,384	\$ 34,866	\$ (40,518)

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Continued) Year Ended December 31, 2003

	Public Health			Safehouse		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,975,828	3,994,242	18,414	-	-	-
Charges for services	910,449	884,336	(26,113)	-	-	-
Fines and forfeits	-	-	-	-	-	-
Investment income	-	-	-	-	629	629
Other	218,250	273,280	55,030	-	-	-
Total revenues	5,104,527	5,151,858	47,331	-	629	629
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Public works	-	-	-	-	-	-
Health	8,941,019	9,105,898	(164,879)	-	-	-
Social services	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	8,941,019	9,105,898	(164,879)	-	-	-
Revenues over (under) expenditures	(3,836,492)	(3,954,040)	(117,548)	-	629	629
Other financing sources (uses)						
Transfers in	3,836,492	3,901,016	64,524	-	-	-
Transfers out	-	-	-	-	-	-
Total other sources (uses)	3,836,492	3,901,016	64,524	-	-	-
Net change in fund balances	-	(53,024)	(53,024)	-	629	629
Fund balances, beginning of year	248,275	248,275	-	23,844	23,844	-
Fund balances, end of year	\$ 248,275	\$ 195,251	\$ (53,024)	\$ 23,844	\$ 24,473	\$ 629

WASHTENAW COUNTY

Combining Statement of Revenues, Expenditures and Changes in Fund Balance - Final Budget and Actual - Nonmajor Special Revenue Funds (Concluded) Year Ended December 31, 2003

	Sheriff's Grants			Veterans' Trust		
	Final Budget	Actual	Variance with Final Budget + (-)	Final Budget	Actual	Variance with Final Budget + (-)
Revenues						
Licenses and permits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	419,216	566,011	146,795	44,366	10,816	(33,550)
Charges for services	-	295	295	-	-	-
Fines and forfeits	-	12,621	12,621	-	-	-
Investment income	-	3,256	3,256	-	(1)	(1)
Other	-	4	4	-	-	-
Total revenues	419,216	582,187	162,971	44,366	10,815	(33,551)
Expenditures						
Current:						
Judicial	-	-	-	-	-	-
General government	-	-	-	-	-	-
Public safety	427,795	593,810	(166,015)	-	-	-
Public works	-	-	-	-	-	-
Health	-	-	-	-	-	-
Social services	-	-	-	44,366	20,564	23,802
Culture and recreation	-	-	-	-	-	-
Other	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-
Total expenditures	427,795	593,810	(166,015)	44,366	20,564	23,802
Revenues over (under) expenditures	(8,579)	(11,623)	(3,044)	-	(9,749)	(9,749)
Other financing sources (uses)						
Transfers in	8,579	(3,439)	(12,018)	-	-	-
Transfers out	-	-	-	-	-	-
Total other sources (uses)	8,579	(3,439)	(12,018)	-	-	-
Net change in fund balances	-	(15,062)	(15,062)	-	(9,749)	(9,749)
Fund balances, beginning of year	109,469	109,469	-	15,017	15,017	-
Fund balances, end of year	\$ 109,469	\$ 94,407	\$ (15,062)	\$ 15,017	\$ 5,268	\$ (9,749)

WASHTENAW COUNTY
Combining Statement of Net Assets
Internal Service Funds
December 31, 2003

	<u>Facilities Management Revolving</u>	<u>Fleet Management Revolving</u>	<u>Fringe Benefit Revolving</u>
Assets			
Current assets:			
Cash and pooled investments	\$ 955,565	\$ 45,650	\$ 105,115
Receivables:			
Accounts	265,890	-	219,520
Due from other funds	208,645	495,000	3,000
Due from other governments	1,885,628	-	49
Prepaid items	-	-	85,757
Inventories	-	61,300	-
	<hr/>	<hr/>	<hr/>
Total current assets	3,315,728	601,950	413,441
Noncurrent assets:			
Capital assets, net	-	2,345,047	-
	<hr/>	<hr/>	<hr/>
Total assets	3,315,728	2,946,997	413,441
	<hr/>	<hr/>	<hr/>
Liabilities			
Current liabilities:			
Accounts payable	4,808	1,120	66,000
Accrued liabilities	123,470	12,966	6,883
Interest payable	-	1,353	-
Due to other funds	1,223,381	495,000	19,000
	<hr/>	<hr/>	<hr/>
Total current liabilities	1,351,659	510,439	91,883
Long-term liabilities:			
Accrued compensated absences	208,942	11,857	-
Deferred revenue	808,878	-	-
Advances from other funds	930,507	-	200,000
	<hr/>	<hr/>	<hr/>
Total long-term liabilities	1,948,327	11,857	200,000
	<hr/>	<hr/>	<hr/>
Total liabilities	3,299,986	522,296	291,883
	<hr/>	<hr/>	<hr/>
Net assets			
Invested in capital assets, net of related debt	-	2,345,047	-
Unrestricted	15,742	79,654	121,558
	<hr/>	<hr/>	<hr/>
Total net assets	\$ 15,742	\$ 2,424,701	\$ 121,558
	<hr/>	<hr/>	<hr/>

General Services Revolving	Insurance Revolving	Medical Insurance Revolving	Telephone Revolving	Worker's Compensation Revolving	Total
\$ 130,524	\$ 13	\$ 176,224	\$ -	\$ 499,099	\$ 1,912,190
-	-	-	-	77,000	562,410
-	650,000	933,900	-	16,322	2,306,867
1,106	200,000	26,538	322	-	2,113,643
-	744,026	235,181	-	-	1,064,964
51,392	-	-	-	-	112,692
183,022	1,594,039	1,371,843	322	592,421	8,072,766
258,619	-	-	-	-	2,603,666
441,641	1,594,039	1,371,843	322	592,421	10,676,432
-	-	-	-	35,099	107,027
-	656,065	838,000	-	487,356	2,124,740
631	2,125	-	-	-	4,109
202,648	933,900	-	322	-	2,874,251
203,279	1,592,090	838,000	322	522,455	5,110,127
-	-	-	-	-	220,799
-	-	-	-	-	808,878
-	-	-	-	-	1,130,507
-	-	-	-	-	2,160,184
203,279	1,592,090	838,000	322	522,455	7,270,311
258,619	-	-	-	-	2,603,666
(20,257)	1,949	533,843	-	69,966	802,455
\$ 238,362	\$ 1,949	\$ 533,843	\$ -	\$ 69,966	\$ 3,406,121

WASHTENAW COUNTY
Combining Statement of Revenues,
Expenses and Changes in Net Assets
Internal Service Funds
Year Ended December 31, 2003

	<u>Facilities Management Revolving</u>	<u>Fleet Management Revolving</u>	<u>Fringe Benefit Revolving</u>
Operating revenues			
Charges for services	\$ 6,934,966	\$ 1,995,412	\$ 2,093,352
Operating expenses			
Personnel services	2,568,525	243,711	-
Contractual services	266,388	8,719	11,610
Supplies	368,929	466,514	-
Occupancy	1,812,760	202,668	-
Telephone	38,601	876	-
Equipment repair and rental	190,247	571,088	-
Building repair and rental	267,786	-	-
Benefit payments and insurance premiums	-	-	2,008,022
Other	796,370	-	100,276
Depreciation	-	682,142	-
Total operating expenses	<u>6,309,606</u>	<u>2,175,718</u>	<u>2,119,908</u>
Operating income (loss)	<u>625,360</u>	<u>(180,306)</u>	<u>(26,556)</u>
Nonoperating revenues (expenses)			
Interest income	68,866	12,589	12,139
Interest expense	-	(17,955)	-
Gain (loss) on sale of capital assets	-	(30,401)	-
Total nonoperating revenues (expenses)	<u>68,866</u>	<u>(35,767)</u>	<u>12,139</u>
Income (loss) before transfers	694,226	(216,073)	(14,417)
Transfers in	150,349	-	-
Transfers out	<u>(920,818)</u>	<u>-</u>	<u>-</u>
Change in net assets	(76,243)	(216,073)	(14,417)
Net assets, beginning of year	<u>91,985</u>	<u>2,640,774</u>	<u>135,975</u>
Net assets, end of year	<u>\$ 15,742</u>	<u>\$ 2,424,701</u>	<u>\$ 121,558</u>

General Services Revolving	Insurance Revolving	Medical Insurance Revolving	Telephone Revolving	Worker's Compensation Revolving	Total
\$ 702,021	\$ 2,499,386	\$ 12,384,953	\$ 757,451	\$ 775,602	\$ 28,143,143
-	272,708	-	-	66,988	3,151,932
-	599,886	-	-	53,551	940,154
444,314	879	-	-	403	1,281,039
-	22,837	-	-	-	2,038,265
-	12,931	-	757,451	-	809,859
103,633	-	-	-	30,961	895,929
-	-	-	-	-	267,786
-	1,576,850	12,632,561	-	636,406	16,853,839
-	2,973	-	-	-	899,619
126,935	-	-	-	-	809,077
<u>674,882</u>	<u>2,489,064</u>	<u>12,632,561</u>	<u>757,451</u>	<u>788,309</u>	<u>27,947,499</u>
<u>27,139</u>	<u>10,322</u>	<u>(247,608)</u>	<u>-</u>	<u>(12,707)</u>	<u>195,644</u>
1,989	1	35,107	-	11,744	142,435
(6,900)	(8,925)	-	-	-	(33,780)
1,540	-	-	-	-	(28,861)
<u>(3,371)</u>	<u>(8,924)</u>	<u>35,107</u>	<u>-</u>	<u>11,744</u>	<u>79,794</u>
23,768	1,398	(212,501)	-	(963)	275,438
-	-	-	-	-	150,349
-	-	-	-	-	(920,818)
23,768	1,398	(212,501)	-	(963)	(495,031)
214,594	551	746,344	-	70,929	3,901,152
<u>\$ 238,362</u>	<u>\$ 1,949</u>	<u>\$ 533,843</u>	<u>\$ -</u>	<u>\$ 69,966</u>	<u>\$ 3,406,121</u>

WASHTENAW COUNTY
Combining Statement of Cash Flows
Internal Service Funds
Year Ended December 31, 2003

	Facilities Management Revolving	Fleet Management Revolving	Fringe Benefit Revolving	General Services Revolving
Cash flows from operating activities				
Cash received from customers	\$ 2,032,704	\$ -	\$ 4,607	\$ -
Cash received from interfund services	6,281,837	2,135,410	2,186,361	631,111
Cash payments to employees	(2,578,632)	(241,898)	(100,276)	-
Cash payments to suppliers	(5,070,314)	(1,046,303)	(2,199,381)	(531,342)
Cash payments for interfund services	-	(346,911)	-	-
Net cash provided by (used in) operating activities	<u>665,595</u>	<u>500,298</u>	<u>(108,689)</u>	<u>99,769</u>
Cash flows from noncapital financing activities				
Transfers in	150,349	-	-	-
Transfers out	(920,818)	-	-	-
Net cash used in noncapital financing activities	<u>(770,469)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Cash flows from capital and related financing activities				
Advances from other funds	(73,466)	-	(152,000)	-
Interest paid on long-term debt	-	-	-	(6,900)
Proceeds from sale of equipment	-	49,178	-	1,840
Payments for equipment acquisitions	-	(756,704)	-	(73,489)
Net cash (used in) capital and related financing activities	<u>(73,466)</u>	<u>(707,526)</u>	<u>(152,000)</u>	<u>(78,549)</u>
Cash flows from investing activities				
Interest on investments	68,864	(5,364)	12,139	1,987
Net increase (decrease) in cash and pooled investments	(109,476)	(212,592)	(248,550)	23,207
Cash and pooled investments, beginning of year	1,065,041	258,242	353,665	107,317
Cash and pooled investments, end of year	<u>\$ 955,565</u>	<u>\$ 45,650</u>	<u>\$ 105,115</u>	<u>\$ 130,524</u>
Reconciliation of operating income to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 625,360	\$ (180,306)	\$ (26,556)	\$ 27,139
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	-	682,142	-	126,935
Changes in assets and liabilities:				
Accounts receivable	33,855	-	12,635	-
Due from other funds	51,355	140,000	(3,000)	-
Due from other agencies and governments	1,118,617	-	(5)	3,078
Inventories	-	(1,100)	-	15,828
Prepaid items	-	-	(63,450)	-
Accounts payable	(16,902)	(2,216)	(62,925)	(859)
Accrued liabilities	(10,111)	1,809	4,612	-
Due to other funds	214,354	(140,031)	30,000	(72,352)
Deferred revenue	(1,350,933)	-	-	-
Net cash provided by (used in) operating activities	<u>\$ 665,595</u>	<u>\$ 500,298</u>	<u>\$ (108,689)</u>	<u>\$ 99,769</u>

<u>Insurance Revolving</u>	<u>Medical Insurance Revolving</u>	<u>Telephone Revolving</u>	<u>Worker's Compensation Revolving</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 2,037,311
2,526,310	12,725,742	846,984	652,933	27,986,688
(272,708)	-	-	(66,988)	(3,260,502)
(2,246,486)	(12,816,199)	(757,451)	(481,107)	(25,148,583)
-	-	(99,678)	-	(446,589)
<u>7,116</u>	<u>(90,457)</u>	<u>(10,145)</u>	<u>104,838</u>	<u>1,168,325</u>
-	-	-	-	150,349
-	-	-	-	(920,818)
-	-	-	-	(770,469)
-	-	-	-	(225,466)
(8,924)	-	-	-	(15,824)
-	-	-	-	51,018
-	-	-	-	(830,193)
<u>(8,924)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(1,020,465)</u>
-	35,109	-	11,743	124,478
(1,808)	(55,348)	(10,145)	116,581	(498,131)
<u>1,821</u>	<u>231,572</u>	<u>10,145</u>	<u>382,518</u>	<u>2,410,321</u>
<u>\$ 13</u>	<u>\$ 176,224</u>	<u>\$ -</u>	<u>\$ 499,099</u>	<u>\$ 1,912,190</u>

\$ 10,322	\$ (247,608)	\$ -	\$ (12,707)	\$ 195,644
-	-	-	-	809,077
(200,000)	374,690	(322)	12,653	233,511
(344,000)	(33,900)	88,601	(16,322)	(117,266)
-	-	1,254	-	1,122,944
-	-	-	-	14,728
(41,359)	(126,639)	-	2,534	(228,914)
(31,523)	-	-	(2,500)	(116,925)
204,806	(57,000)	-	121,180	265,296
408,870	-	(99,678)	-	341,163
-	-	-	-	(1,350,933)
<u>\$ 7,116</u>	<u>\$ (90,457)</u>	<u>\$ (10,145)</u>	<u>\$ 104,838</u>	<u>\$ 1,168,325</u>

WASHTENAW COUNTY
Combining Statement of Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
December 31, 2003

	Employees' Retirement System		
	Pension	Health	Total
Assets			
Cash and cash equivalents	\$ -	\$ -	\$ -
Investments:			
Mutual funds	-	-	-
Mortgages and asset backed securities	-	-	-
Common Stocks	101,271,152	1,062,208	102,333,360
United States treasury strips	6,935,728	72,746	7,008,474
Other United States treasury securities	1,046,489	10,976	1,057,465
Other United States government securities	26,316,860	276,028	26,592,888
Corporate bonds and notes	14,026,208	147,116	14,173,324
Short-term investments	6,703,307	70,309	6,773,616
Accounts receivable	1,081	2	1,083
Accrued interest and dividends	506,072	5,308	511,380
	<hr/>	<hr/>	<hr/>
Total assets	156,806,897	1,644,693	158,451,590
	<hr/>	<hr/>	<hr/>
Liabilities			
Accounts payable	337	26,250	26,587
Accrued liabilities	111,137	-	111,137
	<hr/>	<hr/>	<hr/>
Total liabilities	111,474	26,250	137,724
	<hr/>	<hr/>	<hr/>
Net assets held in trust for pension and health benefits	<u>\$ 156,695,423</u>	<u>\$ 1,618,443</u>	<u>\$ 158,313,866</u>

Money Purchase Pension Plan	Voluntary Employees Beneficiary Association	Severance Benefits	Unemployment Benefits	Total
\$ -	\$ -	\$ 262,251	\$ 446,578	\$ 708,829
33,977,266	5,246,746	-	-	39,224,012
-	2,365,708	-	-	2,365,708
-	16,905,558	-	-	119,238,918
-	356,316	-	-	7,364,790
-	609,519	-	-	1,666,984
-	-	-	-	26,592,888
-	-	-	-	14,173,324
-	2,169,805	-	-	8,943,421
-	-	-	-	1,083
-	-	596	1,044	513,020
<u>33,977,266</u>	<u>27,653,652</u>	<u>262,847</u>	<u>447,622</u>	<u>220,792,977</u>
-	-	200,000	-	226,587
<u>1,006</u>	<u>18,610</u>	<u>5,137</u>	<u>342,559</u>	<u>478,449</u>
<u>1,006</u>	<u>18,610</u>	<u>205,137</u>	<u>342,559</u>	<u>705,036</u>
<u>\$ 33,976,260</u>	<u>\$ 27,635,042</u>	<u>\$ 57,710</u>	<u>\$ 105,063</u>	<u>\$ 220,087,941</u>

WASHTENAW COUNTY
Combining Statement of Changes in Fiduciary Net Assets
Pension and Other Employee Benefit Trust Funds
Year Ended December 31, 2003

	Employees' Retirement System			Money Purchase Pension Plan
	Pension	Health	Total	
Additions				
Investment income:				
From investing activities:				
Net appreciation in fair value of investments	\$ 20,751,845	\$ 85,022	\$ 20,836,867	\$ 4,924,599
Interest and dividends	5,588,163	148,785	5,736,948	595,800
Investment management fees	(608,283)	(16,196)	(624,479)	-
Net income from investing activities	<u>25,731,725</u>	<u>217,611</u>	<u>25,949,336</u>	<u>5,520,399</u>
From securities lending activities:				
Gross earnings	128,921	-	128,921	-
Borrower rebates	(105,591)	-	(105,591)	-
Securities fees	(9,287)	-	(9,287)	-
Net income from securities lending activities	<u>14,043</u>	<u>-</u>	<u>14,043</u>	<u>-</u>
Total net investment income	<u>25,745,768</u>	<u>217,611</u>	<u>25,963,379</u>	<u>5,520,399</u>
Contributions:				
Employer	1,651,416	-	1,651,416	2,987,776
Employees	652,690	-	652,690	2,671,872
Total contributions	<u>2,304,106</u>	<u>-</u>	<u>2,304,106</u>	<u>5,659,648</u>
Other additions:				
Other additions	-	-	-	5,631
Total additions	<u>28,049,874</u>	<u>217,611</u>	<u>28,267,485</u>	<u>11,185,678</u>
Deductions				
Participant benefits	11,818,487	3,663,491	15,481,978	1,298,801
Administrative expenses	305,646	484	306,130	46,102
Total deductions	<u>12,124,133</u>	<u>3,663,975</u>	<u>15,788,108</u>	<u>1,344,903</u>
Net additions (deductions) to net assets held in trust	15,925,741	(3,446,364)	12,479,377	9,840,775
Net assets held in trust for benefits:				
Beginning of year	<u>140,769,682</u>	<u>5,064,807</u>	<u>145,834,489</u>	<u>24,135,485</u>
End of year	<u>\$ 156,695,423</u>	<u>\$ 1,618,443</u>	<u>\$ 158,313,866</u>	<u>\$ 33,976,260</u>

Voluntary Employees Beneficiary Association	Severance Benefits	Unemployment Benefits	Total
\$ 3,656,651	\$ -	\$ -	\$ 29,418,117
542,581	7,761	11,330	6,894,420
(121,466)	-	-	(745,945)
<u>4,077,766</u>	<u>7,761</u>	<u>11,330</u>	<u>35,566,592</u>
-	-	-	128,921
-	-	-	(105,591)
-	-	-	(9,287)
<u>-</u>	<u>-</u>	<u>-</u>	<u>14,043</u>
<u>4,077,766</u>	<u>7,761</u>	<u>11,330</u>	<u>35,580,635</u>
3,971,889	762,319	172,320	9,545,720
138,133	-	-	3,462,695
<u>4,110,022</u>	<u>762,319</u>	<u>172,320</u>	<u>13,008,415</u>
-	-	-	5,631
<u>8,187,788</u>	<u>770,080</u>	<u>183,650</u>	<u>48,594,681</u>
126,920	941,153	342,557	18,191,409
62,479	-	-	414,711
<u>189,399</u>	<u>941,153</u>	<u>342,557</u>	<u>18,606,120</u>
7,998,389	(171,073)	(158,907)	29,988,561
<u>19,636,653</u>	<u>228,783</u>	<u>263,970</u>	<u>190,099,380</u>
<u>\$ 27,635,042</u>	<u>\$ 57,710</u>	<u>\$ 105,063</u>	<u>\$ 220,087,941</u>

WASHTENAW COUNTY
Combining Statement of Fiduciary Net Assets - Agency Funds
December 31, 2003

	<u>County Extension</u>	<u>Agency</u>	<u>Total</u>
Assets			
Cash and pooled investments	\$ 45,200	\$ 17,509,358	\$ 17,554,558
Due from other governments	-	328,340	328,340
	<u>\$ 45,200</u>	<u>\$ 17,837,698</u>	<u>\$ 17,882,898</u>
Liabilities			
Accounts payable	-	\$ 6,529,652	\$ 6,529,652
Due to other governments	45,200	11,308,046	11,353,246
	<u>\$ 45,200</u>	<u>\$ 17,837,698</u>	<u>\$ 17,882,898</u>

WASHTENAW COUNTY
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended December 31, 2003

	<u>Balance January 1, 2003</u>	<u>Additions</u>	<u>(Deductions)</u>	<u>Balance December 31, 2003</u>
<u>County Extension Fund</u>				
Assets				
Cash and pooled investments	\$ 33,514	\$ 95,482	\$ (83,796)	\$ 45,200
Liabilities				
Due to other governments	\$ 33,514	\$ 95,482	\$ (83,796)	\$ 45,200
<u>Agency Fund</u>				
Assets				
Cash and pooled investments	\$ 14,960,786	\$ 319,300,453	\$ (316,751,881)	\$ 17,509,358
Accounts receivable	420,568	4,731	(425,299)	-
Due from other governments	145,872	2,858,906	(2,676,438)	328,340
Total assets	<u>\$ 15,527,226</u>	<u>\$ 322,164,090</u>	<u>\$ (319,853,618)</u>	<u>\$ 17,837,698</u>
Liabilities				
Accounts payable	\$ 751,512	\$ 26,947,375	\$ (21,169,235)	\$ 6,529,652
Due to other governments	14,775,714	318,096,181	(321,563,849)	11,308,046
Total liabilities	<u>\$ 15,527,226</u>	<u>\$ 345,043,556</u>	<u>\$ (342,733,084)</u>	<u>\$ 17,837,698</u>
<u>Totals - All Agency Funds</u>				
Assets				
Cash and pooled investments	\$ 14,994,300	\$ 319,395,935	\$ (316,835,677)	\$ 17,554,558
Accounts receivable	420,568	4,731	(425,299)	-
Due from other governments	145,872	2,858,906	(2,676,438)	328,340
Total assets	<u>\$ 15,560,740</u>	<u>\$ 322,259,572</u>	<u>\$ (319,937,414)</u>	<u>\$ 17,882,898</u>
Liabilities				
Accounts payable	\$ 751,512	\$ 26,947,375	\$ (21,169,235)	\$ 6,529,652
Due to other governments	14,809,228	318,191,663	(321,647,645)	11,353,246
Total liabilities	<u>\$ 15,560,740</u>	<u>\$ 345,139,038</u>	<u>\$ (342,816,880)</u>	<u>\$ 17,882,898</u>

WASHTENAW COUNTY
Capital Assets Used in the Operation of Governmental Activities
Comparative Schedules by Source
December 31, 2003 and 2002

	2003	2002
Capital assets used in the operation of governmental funds		
Land	\$ 12,267,428	\$ 9,093,704
Buildings	100,467,703	85,814,475
Improvements other than buildings	10,953,427	10,632,189
Machinery and equipment	8,736,137	8,023,320
Construction in progress	-	4,476,869
 Total capital assets	 \$ 132,424,695	 \$ 118,040,557
 Investment in general capital assets by source		
General Fund	\$ 12,311,282	\$ 11,575,034
Special revenue funds	7,378,282	7,080,475
Capital projects funds	112,735,131	99,385,048
 Total investment in capital assets	 \$ 132,424,695	 \$ 118,040,557

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

WASHTENAW COUNTY
Capital Assets Used in the Operation of Governmental Activities
Schedule by Function and Activity
December 31, 2003

<u>Function / Activity</u>	<u>Land</u>	<u>Buildings</u>	<u>Improvements Other Than Buildings</u>	<u>Machinery and Equipment</u>	<u>Total</u>
Legislative - Board of Commissioners	\$ -	\$ 1,331,593	\$ 2,356	\$ -	\$ 1,333,949
Judicial:					
Circuit/Probate/Friend of the Court	-	3,456,457	-	504,706	3,961,163
District court	-	7,622,204	137,430	-	7,759,634
Juvenile court	-	586,773	109,750	26,118	722,641
General government:					
Main county building	635,133	3,756,482	1,939,001	632,956	6,963,572
Administration building	34,000	559,212	258,268	2,649,746	3,501,226
Service center	40,000	1,871,726	926,619	27,012	2,865,357
Fourth Avenue building	5,000	3,593,327	63,908	3,713,405	7,375,640
North Main building	-	6,802,038	32,606	14,400	6,849,044
Library learning resource center	-	768,301	-	-	768,301
Public safety:					
Corrections enter	-	13,682,155	-	358,716	14,040,871
Juvenile detention building	-	10,700,363	36,115	-	10,736,478
E-911 tower	-	-	739,413	138,757	878,170
Human services:					
County health programs	-	8,261,992	18,190	116,934	8,397,116
Mental health programs	-	513,397	43,966	187,249	744,612
Culture and recreation:					
Parks and recreation	8,537,147	15,897,188	6,521,204	317,875	31,273,414
County library	-	503,220	-	5,545	508,765
Social services:					
O'Brien center	-	175,011	15,039	-	190,050
Ypsilanti social services	167,661	2,868,145	86,967	16,833	3,139,606
Community services agency	-	-	-	25,885	25,885
Ann Arbor FIA building	1,435,175	1,688,483	12,335	-	3,135,993
Ypsilanti FIA building	912,419	3,473,998	9,873	-	4,396,290
Shelter - 310-318 Huron	355,093	5,889,065	-	-	6,244,158
Shelter - North Main	-	287,716	-	-	287,716
Head Start building	145,800	3,021,655	-	-	3,167,455
Other agencies	-	3,157,202	387	-	3,157,589
Total	\$ 12,267,428	\$ 100,467,703	\$ 10,953,427	\$ 8,736,137	\$ 132,424,695

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

WASHTENAW COUNTY
Capital Assets Used in the Operation of Governmental Activities
Schedule of Changes by Function and Activity
Year Ended December 31, 2003

<u>Function / Activity</u>	<u>January 1, 2003</u>	<u>Additions</u>	<u>Deductions</u>	<u>December 31, 2003</u>
Legislative - Board of Commissioners	\$ 369,069	\$ 964,880	\$ -	\$ 1,333,949
Judicial:				
Circuit/Probate/Friend of the Court	3,313,250	647,913	-	3,961,163
District court	7,712,131	47,503	-	7,759,634
Juvenile court	712,641	10,000	-	722,641
General government:				
Main county building	6,372,388	1,565,878	974,694	6,963,572
Administration building	3,501,226	-	-	3,501,226
Service center	2,788,002	77,355	-	2,865,357
Fourth Avenue building	7,304,799	70,841	-	7,375,640
North Main building	7,129,044	-	280,000	6,849,044
Library learning resource center	768,301	-	-	768,301
Public safety:				
Corrections enter	13,649,414	391,457	-	14,040,871
Juvenile detention building	10,587,138	149,340	-	10,736,478
E-911 tower	804,133	100,033	25,996	878,170
Human services:				
County health programs	8,298,841	100,666	2,391	8,397,116
Mental health programs	760,895	-	16,283	744,612
Culture and recreation:				
Parks and recreation	26,324,088	4,949,326	-	31,273,414
County library	508,765	-	-	508,765
Social services:				
O'Brien center	190,050	-	-	190,050
Ypsilanti social services	3,139,606	-	-	3,139,606
Community services agency	25,885	-	-	25,885
Ann Arbor FIA building	3,135,993	-	-	3,135,993
Ypsilanti FIA building	4,396,290	-	-	4,396,290
Shelter - 310-318 Huron	2,448,007	3,796,151	-	6,244,158
Shelter - North Main	287,716	-	-	287,716
Head Start building	355,296	2,812,159	-	3,167,455
Other agencies	3,157,589	-	-	3,157,589
Total	<u>\$ 118,040,557</u>	<u>\$ 15,683,502</u>	<u>\$ 1,299,364</u>	<u>\$ 132,424,695</u>

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.