



NEWAYGO COUNTY, MICHIGAN

REQUEST FOR PROPOSAL: PROFESSIONAL AUDIT SERVICES

FISCAL YEARS: 2025-2029

BID SUMMARY

Commodity/Service Being Requested: Professional Auditing Services

Type of Solicitation: Request for Proposals [RFP] – it is the intention of Newaygo County to competitively award a certified public accountant firm that will audit County financial statements for the fiscal years ending September 30, 2025, through September 30, 2029.

Type of Resulting Contract: Professional Services Contract – as a result of this RFP, an audit firm will be competitively selected by Newaygo County as qualified, as defined within the qualification section of this request for proposal, to perform audits in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office’s [GAO] Auditing Standards, the provisions of the federal Single Audit Act of 1984 [as amended in 1996], and U.S. Office of Management and Budget [OMB] Circular A - 133, Audits of States, Local Governments, and Non - Profit Organizations and Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

Resulting Contract Term: A 5-year contract is contemplated, subject to an annual review, the satisfactory negotiation of terms [including a price acceptable to both Newaygo County and the selected firm], and the concurrence of Newaygo County and annual availability of an appropriation.

Timetable

Release of RFP:	March 24, 2025
Due Date for Receipt of Questions:	April 11, 2025
Proposals Due by 5:00 pm EST	April 30, 2025

*Any proposals received later than the specified deadline will be disqualified.

Contacts with Newaygo County Personnel: All contact with Newaygo County regarding this request for proposals or any matter relating hereto must be sent via e-mail to:

donna@newaygocountymi.gov

TABLE OF CONTENTS

SECTION 1: NATURE OF REQUIRED SERVICES AND SCOPE OF WORK

1.1 Minimum Mandatory Requirements 4
1.2 Scope of Services to be Performed..... 4
1.3 Reports to be Issued 5
1.4 Irregularities and Illegal Acts..... 6
1.5 Electronic Media Files 6
1.6 Special Considerations/Coordination with Component Unit Audit 6
1.7 Working Paper Retention and Access to Working Papers 7
1.8 Description of Government..... 7
1.9 Fund Structure..... 8
1.10 Budgetary Basis of Accounting..... 8
1.11 Federal Financial Assistance 8
1.12 Retirement Plans 8
1.13 Component Units 9
1.14 Joint Ventures.....9
1.15 Magnitude of Finance Operations 9
1.16 Computer Systems.....10
1.17 Internal Audit Function 10
1.18 Availability of Prior Audit Reports and Working Papers 10
1.19 Schedule for the Fiscal Year Audit 10
1.20 Entrance Conferences, Progress Reporting, and Exit Conferences 10
1.21 Final Report Due Date 11
1.22 Assistance to be Provided to the Audit Firm and Report Preparation..... 11
1.23 Work Area, Internet, Photocopying, and FAX Machine.....12
1.24 Report Preparation..... 12

SECTION 2: BIDDER INFORMATION AND ACCEPTANCE

2.1 Company Profile 15
2.2 Audit Firm Guarantees and Warranties 17

SECTION 3: BIDDING, EVALUATION, SELECTION, AND AWARD PROCESS

3.1 Newwaygo County Responsibility 18
3.2 Truth and Accuracy of Representatives 18
3.3 Bidder’s Questions 18
3.4 Proposal Requirements..... 18
3.5 Preparation of Proposal..... 19
3.6 Proposal Submission Deadline 23
3.7 Adherence to Mandatory Requirements [Pass/Fail] 24
3.8 Evaluation Process 24
3.9 Evaluation Criteria 25
3.10 Newwaygo County Option to Reject Proposals 25
3.11 Price Negotiation 25
3.12 Final Selection 25
3.13 Freedom of Information Act 26
3.14 Contact with Newwaygo County Personnel 26
3.15 Final Agreement Award Determination 26
3.16 Cancellation Requests for Qualifications, or Requests for Proposals 26

APPENDIX A: COST PROPOSAL.....28

APPENDIX B: FUND LISTING.....29

SECTION 1: NATURE OF REQUIRED SERVICES AND SCOPE OF WORK

1.1 Minimum Mandatory Requirements

All proposals will be reviewed for compliance with mandatory requirements. Proposals deemed non-responsive will be eliminated from further consideration.

- A. The audit firm is independent and licensed to practice in Michigan.
- B. The audit firm has no conflict of interest regarding any other work performed by the firm for Newaygo County.
- C. The audit firm submits a copy of its most recent external quality control review report and the firm has a record of quality audit work.
- D. The audit firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

1.2 Scope of Services to be Performed

Newaygo County is soliciting proposals from qualified firms of certified public accountants to audit the financial statements for fiscal years ending September 30, 2025, 2026, 2027, 2028, and 2029. These audits are to be conducted in accordance with generally accepted auditing standards, the standards set forth for financial audits in the General Accounting Office's [GAO] Government Auditing Standards, the provisions of the federal Single Audit Act of 1984 [as amended in 1996], and the U.S. Office of Management and Budget [OMB] Circular A - 133, Audits of States, Local Governments, and Non - Profit Organizations and Title 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

There is no expressed or implied obligation for Newaygo County to reimburse responding firms for any expenses incurred in preparing proposals in response to this request.

Newaygo County desires the audit firm to express an opinion on the fair presentation of its general-purpose financial statements prepared in conformity with generally accepted accounting principles.

The audit firm is not required to audit the Management Discussion & Analysis [MD & A] or supplementary information sections contained in the financial statements. However, the audit firm shall be responsible for performing certain limited procedures involved in the mandatory supplementary information required by the Governmental Accounting Standards Board [GASB] as mandated by generally accepting auditing standards.

The audit firm shall provide an "in-relation-to" opinion on the County's Schedule of Federal Awards [SEFA] based on the auditing procedures applied during the audit of the financial statements.

The audit firm shall prepare all required basic financial statements, notes to the financial statements, individual fund financial statements and schedules, and the single audit act compliance report.

The audit firm shall provide a letter to management containing appropriate suggestions for improvement of accounting procedures and internal controls for the County's consideration. This letter should contain comments and recommendations for controlling any internal weaknesses discovered and shall be discussed with appropriate personnel before finalizing.

The audit firm shall assist with filing the annual financial statements and any applicable reports to the Michigan Department of Treasury.

The audit firm shall assist with the preparation and submission of the reporting package, required by the Single Audit Act Amendment of 1996, to the Federal Single Audit Clearinghouse. This includes the Data Collection Form for Reporting on Audits of States, Local Governments, and Non-Profit Organizations - Form SF-SAC.

Assistance with the preparation of the State of Michigan F-65 report is considered to be within the scope of services.

1.3 Reports to be Issued

Following the completion of the audit of the fiscal year's financial statements, the audit firm shall issue:

- A. A report of the fair presentation of the financial statements in conformity with generally accepted accounting principles, including an opinion on the fair presentation of the supplementary schedule of expenditures of federal awards in relation to the audited financial statements.
- B. A report on compliance and internal control over financial reporting based on an audit of the financial statements.
- C. A report on compliance and internal control over compliance applicable to each major federal award.

In the required reports on compliance and internal controls, the audit firm shall communicate any significant deficiency or material weakness found during the audit. A *significant deficiency* shall be defined as a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected. A *material weakness* shall be defined as a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of

the financial statements will not be prevented or detected. Significant deficiencies that are also material weaknesses shall be identified as such in the report.

Control deficiencies discovered by the audit firm that are neither significant deficiencies nor material weaknesses shall be reported in a separate letter to management, which shall be referred to in the report on compliance and internal controls. A *control deficiency* shall be deemed to have occurred whenever the design or operation does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis.

The reports on compliance shall include all instances of noncompliance.

1.4 Irregularities and Illegal Acts

The audit firm shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the County Administrator and Chief Financial Officer.

The audit firm shall assure themselves that Newaygo County is informed of each of the following:

- A. The audit firm's responsibility under generally accepted auditing standards.
- B. Significant accounting policies.
- C. Management judgements and accounting estimates.
- D. Significant audit adjustments.
- E. Other information in documents containing audited financial statements.
- F. The audit firm's judgements about the quality of the entity's accounting practices.
- G. Disagreements with management.
- H. Management consultation with other accountants.
- I. Major issues discussed with management prior to retention.
- J. Difficulties encountered in performing the audit.

1.5 Electronic Media Files

The audit firm shall make available all reports and submissions in a digital format compatible with Newaygo County equipment and software [flash drive or other file transfer method].

1.6 Special Considerations/Coordination with Component Unit Audit

The separately audited financial statements of Newaygo County Medical Facility and Newaygo County Road Commission are included as component units of the financial statements of Newaygo County.

It is anticipated that the County will require a Single Audit each of the five [5] years covered by this request.

Difficulties may be anticipated in implementing and complying with specific reporting requirements as mandated by the GASB. Newaygo County may require the audit firm's assistance to comply with reporting requirements.

1.7 Working Paper Retention and Access to Working Papers

All working papers and reports must be retained, at the audit firm's expense, for a minimum of six [6] years, unless the firm is notified in writing by Newaygo County of the need to extend the retention period. The audit firm will be required to make working papers available, upon request, to the following parties or their designees:

- A. Newaygo County
- B. Federal grantors, pass-through grantors, state and/or local grantors' agencies awarding federal and/or private grants to Newaygo County
- C. U.S. GAO
- D. Parties designated by the federal or state governments or by Newaygo County as part of an audit quality review process
- E. Auditors of entities of which Newaygo County is a subrecipient of grant funds

In addition, the audit firm shall respond to the reasonable inquiries of successor auditors and allow successor auditors to review working papers relating to matters of continuing accounting significance.

1.8 Description of the Government

Newaygo County serves an area of 862 square miles with a population of approximately 51,100. Newaygo County's fiscal year begins October 1 and ends September 30. The County operates under a 7-member elected Board of Commissioners and an appointed County Administrator.

Newaygo County provides a full range of municipal services to its citizens and visitors which includes legislative, judicial, public works, public safety, health, welfare, recreation, capital improvement, and general administration.

Newaygo County has a total payroll of over \$20 million, paying approximately 180 full-time and 60 part-time employees.

Newaygo County is organized into over 20 departments and agencies. The accounting and financial reporting functions of Newaygo County are centralized.

More information regarding Newaygo County and its finances can be found at: <https://www.newaygocountymi.gov/>.

1.9 Fund Structure

Newaygo County has the following fund types and account groups in its financial reporting:

Fund Type	Number of Funds
General Fund	1
Special Revenue Funds	22
Debt Service Funds	3
Capital Project Funds	1
Enterprise Funds	8
Internal Service Funds	14
Custodial Funds	3
Pension Trust Funds	1
Discretely Presented Component Units	5
Blended Component Units (reported as an Enterprise Fund)	1

A detailed list of funds for Newaygo County is included as Appendix B.

1.10 Budgetary Basis of Accounting

Newaygo County prepares budgets on a basis consistent with generally accepted accounting principles [GAAP].

1.11 Federal Financial Assistance

During the fiscal years to be audited, it is expected that federal financial assistance to be received will be similar to awards as reported in prior fiscal years.

1.12 Retirement Plans

- A. Defined Benefit Plan – the County participates in the Municipal Employees Retirement System [MERS] of Michigan. MERS acts as the fiduciary of the statewide public employee pension plan established by the Michigan Legislature under Public Act 135 of 1945 and is administered by a 9-member Retirement Board.
- B. Defined Contribution Plan – the County provides retirement benefits for substantially all its full-time employees through a defined contribution plan. The Newaygo County Board of Commissioners administers the plan and establishes the plan provisions and the contribution requirements.

- C. Other Post-Employment Benefits – the County administers a single-employer defined benefit healthcare plan [OPEB plan] that is used to provide post-employment benefits other than pensions in accordance with union agreements and/or personnel policies, to employees who have retired.

1.13 Component Units

Newaygo County is defined, for financial reporting purposes, in conformity with GASB's Codification of Governmental Accounting and Financial Reporting Standards, Section 2100. Using these criteria, component units are included in Newaygo County's financial statements.

The management of Newaygo County has identified the following component units for inclusion in financial statements:

- A. The Brownfield Redevelopment Authority facilitates the implementation of plans relating to the identification and treatment of environmentally distressed areas to promote revitalization within the Brownfield Development zone. The Authority has a September 30 year end. This component unit is not audited separately.
- B. The Central Dispatch Authority establishes policy and reviews operations of the E-911 service for the County Board of Commissioners. The Authority has a September 30 year end. This component unit is not audited separately.
- C. The Newaygo County Drain Commissioner accounts for the legal drainage district established pursuant to the Michigan Drain Code of 1956. The Drain Commissioner has a September 30 year end. This component unit is not audited separately.
- D. The Newaygo County Medical Facility is a long-term care unit, independent-living facility, and a community center serving primarily residents of Newaygo County. The Facility has a December 31 year end. It is separately audited from the County.
- E. The Newaygo County Road Commission is responsible for the maintenance and construction of the County's road system. The Road Commission has a September 30 year end. It is audited separately from the County.

1.14 Joint Ventures

Newaygo County participates in joint ventures with other governments, as follows:

- A. Mid-State Health Network
- B. District Health Department #10

1.15 Magnitude of Finance Operations

The County Administrator serves as the Chief Administrative Officer. The Finance Department falls under the supervision of the County Administrator and consists of the

Chief Financial Officer, Deputy Finance Director, Budget Manager, and CDBG/Financial Administrative Assistant.

1.16 Computer Systems

Newaygo County uses BS & A Software for the following applications: General Ledger, Accounts Payable, Cash Receipting, Human Resources, Payroll, Timesheets, Fixed Assets, and Purchase Orders. Other BS & A applications used include Assessing, Taxes, Delinquent Taxes, Animal Licensing, and Building Department software.

1.17 Internal Audit Function

Newaygo County does not maintain an internal audit function.

1.18 Availability of Prior Audit Reports and Working Papers

Interested audit firms who wish to review prior years' audit reports, management letter, and/or the SEFA should contact Donna Kipp, Chief Financial Officer, at the Newaygo County Administration Building, 1087 Newell Street, PO Box 885, White Cloud, Michigan, 49349; by phone at 231-689-7001; or by email at donna@newaygocountymi.gov. Newaygo County will use its best efforts to make prior audit reports and supporting working papers available to audit firms to aid their response to this request for proposals.

1.19 Schedule for the Fiscal Year Audit

The audit firm must be able to meet the following essential dates for the fiscal year audit:

- A. Detailed Audit Plan – the audit firm shall provide Newaygo County a detailed audit plan and a list of all schedules to be prepared by Newaygo County no later than September 1.
- B. On-Site fieldwork should be conducted mid-to-late December.
- C. Draft Reports – drafts of the audit report[s] and recommendations should be provided to the Finance Department no later than mid to late January.
- D. Final Reports – final and bound reports should be provided mid-March.

1.20 Entrance Conferences, Progress Reporting, and Exit Conferences

The firm should be available, at a minimum, for the following conferences:

- A. Entrance Conference – September – the purpose of this meeting is to discuss prior audit problems, interim work to be performed, and establish an overall liaison for the audit.

- B. Progress Conference – December/January – the purpose of this meeting is to summarize the results of the preliminary review, to identify key internal controls or other matters to be tested, and results of field work completed as of the date of the conference.
- C. Exit Conference – February/March – the purpose of this meeting will be to summarize the results of fieldwork and to review significant findings.

1.21 Final Report Due Date

Newaygo County will complete its review of the draft report as expeditiously as possible. During this period, the audit firm shall be available for any meetings that may be necessary to discuss all audit reports. Once all issues, if any, are resolved, the final signed report shall be delivered to the County Administrator and Chief Financial Officer.

1.22 Assistance to be Provided to the Auditor and Report Preparation

Newaygo County staff and responsible management personnel will be available during the audit to assist the audit firm by providing information, documentation, and explanations. The preparation of confirmations will be the responsibility of Newaygo County.

A. Information Technology [IT] Assistance

IT personnel will be available to assist the audit firm in performing the engagement. IT personnel will also be available to provide system documentation and explanations.

B. Statements and Schedules to be Prepared by Newaygo County

The staff of Newaygo County will prepare the following statements and schedules and others, as indicated and requested by the audit firm:

- Trial balance of all funds
- General ledger detail and check register(s)
- Cash reconciliations between the general ledger and Treasurer’s statements
- Accounts Receivable
- Accounts Payable
- Prepaid Items
- Capital Assets, Leases, and SBITAs
- Undistributed receipts
- Accrued liabilities
- Deferred inflows and Deferred Outflows
- Unearned revenue
- Compensated absences payable
- Long-term debt and notes payable
- Fund balance/net position

- Property tax revenue analysis
- Tax abatements
- Interfund receivables/payables
- Interfund transfers
- Schedule of expenditures for federal awards (SEFA)
- Systems documentation
- Retirement plans

This list is not intended to be all-inclusive. Other schedules to be prepared to assist the audit firm auditor can be discussed as needed.

1.23 Work Area, Internet, Photocopying, and FAX Machine

Newaygo County will provide the audit firm with reasonable workspace, desks, and chairs. The audit firm will also be provided with access to photocopying facilities, a FAX machine, and internet access.

1.24 Report Preparation

Report preparation, editing, and printing shall be the responsibility of the audit firm. In addition, the audit firm shall provide up to 15 printed copies of all reports and letters.

SECTION 2: BIDDER INFORMATION AND ACCEPTANCE

- A. The undersigned declares the proposal documents, including, without limitation, any request for proposals addenda and exhibits have been read.
- B. The undersigned is authorized, offers, and agrees to furnish the articles and/or services specified in accordance with the Specifications, Terms, and Conditions of any and all documents contained within this Request for Proposal: Professional Audit Services.
- C. The undersigned has reviewed all bid documents and fully understands the requirements of this proposal including, but not limited to, the requirements under the County Provisions, and that each bidder who is awarded a contract shall be, in fact, a prime contractor, not a subcontractor, to Newaygo County, and agrees that its proposal, if accepted by Newaygo County, will be the basis for the bidder to enter into a contract with Newaygo County in accordance with the intent of any and all proposal documents.
- D. The undersigned acknowledges receipt and acceptance of all addenda.
- E. If selected for contract, the following certifications will be required before work commences:
 - 1. Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion
 - 2. Certification Regarding Nondiscrimination Under Federally and State-Assisted Programs
 - 3. Assurance Regarding Access to Records and Financial Statements
 - 4. Iran Economic Sanctions Act
- F. The undersigned acknowledges that bidder will be in good standing in the State of Michigan, with any and all necessary licenses, permits, certifications, approvals, and authorizations necessary to perform all obligations in connection with this request for proposals and associated proposal documents.
- G. It is the responsibility of each bidder to be familiar with all specifications, terms, and conditions, and, if applicable, the site condition. By the submission of a proposal, bidder certifies that if awarded a contract, they will make no claim against Newaygo County based upon ignorance of conditions or misunderstanding of specifications.
- H. Patent indemnity: vendors who conduct business with Newaygo County shall hold the County, its officers, agents, and employees harmless from liability of any nature or kind, including costs and expenses, for infringement or use of any patent, copyright, or other proprietary right, secret process, patented or unpatented invention, article, or appliance furnished or used in connection with the contract or purchase order.

- I. Insurance certificates are not required at the time of submission of proposal. However, if awarded, contractor agrees to meet minimum insurance requirements posted in the terms and conditions. This documentation must be provided to Newaygo County, prior to award, and shall include an insurance certificate and additional insured certificate, naming Newaygo County, which meets minimum insurance requirements, as stated in the terms and conditions.

2.1 Company Profile

Official Name of Bidder:	
Street Address:	
City:	
State	
Zip:	
Website:	
Primary Contact Name:	
Primary Contact Phone Number:	
Primary Contact Email Address:	
Dun and Bradstreet Number [if applicable]:	
Year your firm was established:	

Type of Entity/Organization [check one]:

<input type="checkbox"/>	Corporation
<input type="checkbox"/>	Joint Venture
<input type="checkbox"/>	Limited Liability Partnership
<input type="checkbox"/>	Partnership
<input type="checkbox"/>	Limited Liability Corporation
<input type="checkbox"/>	Other [specify] _____

Has your firm been debarred by the Federal Government? _____

If yes, has debarment been lifted and if so, when? _____

Has your firm been debarred by any State Governments? _____

If yes, has debarment been lifted and if so, when? _____

Brief history of your firm:

Signature:

Name:

Title:

Date:

2.2 Proposer Guarantees and Warranties

- A. Proposer warrants it is willing and able to comply with State of Michigan laws with respect to foreign [non-state of Michigan] corporations.
- B. Proposer warrants it is willing and able to obtain an errors and omissions insurance policy providing a prudent amount of coverage for the willful or negligent acts or omissions of any officers, employees, or agents thereof.
- C. Proposer warrants it will not delegate or subcontract its responsibilities under a contract without the express prior written permission of Newaygo County.
- D. Proposer warrants all information provided by it in connection with this proposal is true and accurate.
- E. Proposer certifies it can and will provide and make available, at a minimum, all services set forth in Section 1: Nature of Required Services and Scope of Work.

Firm Name:	
Signature:	
Name [print]:	
Title:	
Date:	

SECTION 3: BIDDING, EVALUATION, SELECTION, AND AWARD PROCESS

This section contains key project dates and activities as well as instructions to bidders on how to prepare and submit their proposal.

Timetable

Release of RFP:	March 24, 2025
Due Date for Receipt of Questions:	April 11, 2025
Proposals Due:	April 30, 2025
Approval by Board of Commissioners:	May 28, 2025

*Any proposals received later than the specified deadline will be disqualified.

3.1 Newaygo County Responsibility

Newaygo County is not responsible for representations made by any of its officers or employees prior to the execution of the contract unless such understanding or representation is included in the contract.

3.2 Truth and Accuracy of Representations

False, misleading, incomplete, or deceptively unresponsive statements in connection with a proposal shall be sufficient cause for rejection of the proposal. The evaluation and determination in this area shall be at the sole discretion of the Newaygo County Administrator or designee and his/her judgement shall be final.

3.3 Bidder's Questions

Bidders may submit written questions regarding this request for proposal by e-mail to the address identified below. All questions must be received no later than 5:00 pm EST on April 11, 2025. All questions, without identifying the submitting audit firm, will be compiled with appropriate answers and issued as an addendum to the request for proposals.

3.4 Proposal Requirements

The following materials are required to be received by the April 30, 2025, deadline for a proposal to be considered:

- A. A technical proposal to include the following:
 - a. Title Page – Title page showing the request for proposal's subject; the firm's name; the name, address, and telephone number of the firm's contact person; and the date of the proposal.

- b. Table of Contents – An identification of the material by section and page number.
- c. Transmittal Letter – A signed letter of transmittal briefly [1-2 pages] stating the proposal’s understanding of the work to be performed, the commitment to perform the work within the time period allotted, a statement why the firm believes itself to be the best qualified to perform the engagement and a statement that the proposal is a firm and irrevocable offer for a period of 60 days
- d. Detailed Proposal – The detailed proposal should follow the order set forth in Section 3.5 of this request.
- e. Completed and executed Section 2.1 Company Profile and Section 2.2 Proposer Guarantees and Warranties.

B. Bidders should send the completed proposal to the following e-mail address:

donna@newaygocountymi.gov

3.5 Preparation of Proposal

A. General Requirements

The purpose of the technical proposal is to demonstrate the qualifications, competence, and capacity of the firms seeking to perform an independent audit of Newaygo County in conformity with the requirements of this request for proposals. As such, the substance of the proposals will carry more weight than their form or manner of presentation. The technical proposal should demonstrate the qualifications of the firm and of the particular staff to be assigned to this engagement. It should also specify an audit approach that will meet the requirements of this request for proposals.

The technical proposal should address all the points outlined in the request for proposals [excluding any cost information]. The proposal should be prepared simply and economically, providing a straightforward, concise description of the audit firm’s capabilities to satisfy the requirements of the request for proposals. While additional data may be presented, the following subjects, Items 1 through 9, must be included. They represent the criteria against which the proposal will be evaluated.

1. Independence – the audit firm should provide an affirmative statement that it is independent of Newaygo County as defined by generally accepted auditing standards/U.S. General Accounting Office’s Government Auditing Standards.

The audit firm should also provide an affirmative statement that it is independent of all the component units of Newaygo County as defined by those same standards.

The audit firm should list and describe the firm’s [or proposed subcontractor’s] professional relationships involving Newaygo County or any of its agencies or component units for the past five years, together with a

statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit.

In addition, the audit firm shall give Newaygo County written notice of any professional relationships entered into during the period of this agreement.

2. License to Practice in Michigan – an affirmative statement should be included indicating the audit firm and all assigned key professional staff are properly licensed to practice in Michigan.

3. Firm Qualifications and Experience

The proposal should state the size of the firm, the size of the firm’s governmental audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement on a full-time basis and the number and nature of staff to be so employed on a part-time basis.

If the bidder is a joint venture or consortium, the qualifications of each firm comprising the joint venture or consortium should be separately identified and the firm that is to serve as the principal auditor should be noted, if applicable.

The audit firm is required to submit a copy of the report of its most recent external quality control review, with a statement whether that quality control review included a review of specific government agencies.

The audit firm shall provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three years with state regulatory bodies or professional organizations.

4. Partner, Supervisory, and Staff Qualifications and Experience

The audit firm should identify the principal supervisory and management staff, including engagement partners, managers, other supervisors and specialists, who would be assigned to the engagement and indicate whether each such person is licensed to practice as a certified public account in Michigan. The firm also should provide information on the government auditing experience of each person, including information on relevant continuing education for the past three years and membership in professional organizations relevant to the performance of the engagement.

If selected firm has audited Newaygo County in the last five years, Newaygo County requires a change in audit personnel. Changes to audit personnel shall be approved by the County Administrator or his/her designee prior to commencement of the audit.

Engagement partners, managers, other supervisory staff and specialists may be changed if those personnel leave the firm, are promoted, or are assigned to another office. These personnel may also be changed for other reasons with the express prior written permission of Newaygo County. However, in either case, Newaygo County reserves the right to approve or reject replacements.

Other audit personnel may be changed at the discretion of the bidder provided replacements have substantially the same or better qualifications or experience.

5. Prior Engagements with Newaygo County

List separately all engagements within the last five years, ranked based on total staff hours, for Newaygo County by type of engagement [i.e., audit, management advisory services, other]. Indicate the scope of work, date, engagement partners, total hours, the location of the firm's office from which the engagement was performed, and the name and telephone number of the principal client contact.

6. Similar Engagements with Other Governmental Entities

For the firm's office that will be assigned responsibility for the audit, list the most significant engagements [maximum of 5] performed in the last five years that are similar to the engagement described in this request for proposals. These engagements should be ranked based on total staff hours.

Indicate the scope of work, date, engagement partners, total hours, and the name and telephone number of the principal client contact.

7. Specific Audit Approach

The proposal should set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section 2 of this request for proposals. In developing the work plan, reference should be made to such sources of information as Newaygo County's budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Bidders will be required to provide the following information on their audit approach:

- i. Proposed segmentation of the engagement.
- ii. Level of staff and number of hours to be assigned to each proposed segment of the engagement.
- iii. Sample size and the extent to which statistical sampling is to be used in the engagement.
- iv. Extent of the use of EDP (electronic data processing) software in the engagement.
- v. Type and extent of analytical procedures to be used in the engagement.
- vi. Approach to be taken to gain and document an understanding of Newaygo County's internal control structure.
- vii. Approach to be taken in determining laws and regulations that will be subject to audit test work.
- viii. Approach to be taken in drawing audit samples for purposes of test of compliance.

8. Identification of Anticipated Potential Audit Problems

The proposal should identify and describe any anticipated potential audit problems, the firm's approach to resolving these problems and any special assistance that will be requested from Newaygo County.

9. Report Format

The proposal should include sample formats for required reports.

B. Separate Dollar Cost Bid [Appendix A]: send as a separate e-mail attachment

1. Total All-Inclusive Maximum Price

The dollar cost bid should contain all pricing information related to performing the audit engagement as described in this request for proposals. The total all-inclusive maximum price to be bid is to contain all direct and indirect costs, including all out-of-pocket expenses.

Newaygo County will not be responsible for expenses incurred in preparing and submitting the technical proposal or the sealed dollar cost bid. Such costs should not be included in the proposal.

The first page of the dollar cost bid should include the following information:

- a. Name of firm.

- b. Certification that the person signing the proposal is entitled to represent the firm, empowered to submit the bid, and authorized to sign a contract with Newaygo County.
- c. Rates by partner, specialist, supervisory and staff level
- d. Hours anticipated for each staff level
- e. Out-of-pocket expenses included in the total all-inclusive maximum price and reimbursement rates

Out-of-pocket expenses for firm personnel [e.g., travel, lodging, and subsistence] will be reimbursed at rates used by Newaygo County for its employees. All expense reimbursements will be charged against the total all-inclusive maximum price submitted by the firm.

In addition, a statement must be included in the sealed dollar cost bid stating the firm will accept reimbursement for travel, lodging, and subsistence at the prevailing Newaygo County rates for employees.

The second page of the sealed dollar cost bid should include the estimated rate per hour for special services described in Section 1.6 of this request for proposal.

2. Rates for Additional Professional Services

If it should become necessary for Newaygo County to request the audit firm to render any additional services to either supplement the services requested in this request for proposals or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between Newaygo County and the firm. Any such additional work agreed upon between Newaygo County and the firm shall be performed at the same rates set forth in the schedule of fees and expenses included in the sealed dollar cost bid.

3. Manner of Payment

Progress payments will be made based on hours of work completed during the engagement and out-of-pocket expenses occurred in accordance with the firm's dollar cost bid proposal. Interim billing shall cover a period of not less than a calendar month.

3.6 Bid Submission Deadline

The deadline for receipt of bids is 5 pm EST April 30, 2025.

A. Submit an electronic version of the firm's proposal to Newaygo County via e-mail to donna@newaygocountymi.gov no later than 5 pm EST on April 30, 2025. Newaygo County

has no obligation to consider any proposal that is not received by 5 pm EST on April 30, 2025. Note: Timely delivery is regarded as to the time and date the e-mail arrives within Newaygo County; not when the e-mail was sent. Proposals will not be accepted via U.S. Postal Service or any other delivery method.

B. Applicants are responsible for assuring the following identifying information appears in the subject line of the e-mail: “RFP – Audit Services with Company Name and Message X/X,” as appropriate if the proposal consists of multiple e-mails. All e-mails from a bidder must be received by Newaygo County by the stated date and time for the proposal to be deemed properly submitted.

C. No proposal may be withdrawn after the deadline for submission.

3.7 Adherence to Mandatory Requirements [Pass/Fail]

The Newaygo County Administrator, or designee, shall review proposal responses and determine if the bidder meets the minimum requirements as outlined in this request for proposals.

Failure of the bidder to comply with the minimum mandatory requirements may result in elimination of proposal from further consideration. Newaygo County may elect to waive any informality in a proposal if the sum and substance of the proposal is present.

3.8 Evaluation Process

All proposals will be reviewed for compliance with the mandatory requirements stated within this request for proposals. Proposals not meeting the mandatory requirements will be deemed non-responsive and eliminated from further consideration. Newaygo County may elect to waive any informality in a proposal if the sum and substance of the proposal is present.

- Newaygo County may contact the bidder for clarification of the proposal.
- Newaygo County may use other sources of information to perform the evaluation.
- Newaygo County may require the bidder to submit additional and/or supporting materials.

Newaygo County reserves the right to retain all proposals submitted and to use any ideas in a proposal regardless of selection of that proposal. Submission of a proposal indicates acceptance by the firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Newaygo County and the firm selected.

Proposals meeting the mandatory criteria, Item 3.9 – 1, below, will be evaluated. Proposals will be evaluated using two sets of criteria [expertise and experience, and audit approach].

3.9 Evaluation Criteria

The following represent the principal selection criteria that will be considered during the evaluation process. The decisions and opinions of the County regarding proposal evaluations are final and cannot be appealed.

1. Mandatory Elements

- a. The audit firm is independent and licensed to practice in Michigan.
- b. The audit firm has no conflict of interest regarding any other work performed by the firm for Newaygo County.
- c. The audit firm submits a copy of its most recent external quality control review report, and the firm has a record of quality work.
- d. The audit firm adheres to the instructions in this request for proposals on preparing and submitting the proposal.

3.10 Newaygo County Option to Reject Proposals

Submission of a proposal indicates acceptance by the audit firm of the conditions contained in this request for proposals unless clearly and specifically noted in the proposal submitted and confirmed in the contract between Newaygo County and the firm selected.

Newaygo County may, at its sole and absolute discretion, reject any or all proposals submitted in response to this request for proposals. Newaygo County shall not be liable for any costs incurred by the bidder in connection with the preparation and submission of any proposal. Newaygo County reserves the right to waive inconsequential disparities in a submitted proposal.

3.11 Price Negotiation

At the completion of the evaluation process, Newaygo County may require discussion with the finalist[s] to identify any needed revision to the original proposal and to determine a final contract price. In negotiating a contract with the firm determined to be the most qualified based on Section 3.9, the process will consider reasonableness of total contract price in relation to prior actual annual audit cost and the current budget as proposed.

3.12 Final Selection

Anticipated selection of the firm is anticipated by May 28, 2025. Following notification of the firm selected, it is expected a contract will be finalized between both parties shortly thereafter. All contracts negotiated into by Newaygo County must be approved by the Board of Commissioners.

3.13 Freedom of Information Act

The final contract and all information submitted to Newaygo County by the audit firm and any bidders is subject to the Michigan Freedom of Information Act [FOIA], 1976 PA 442, MCL 15.231, et seq.

Newaygo County shall not, in any way, be liable or responsible for the disclosure of any such record or any parts thereof, if disclosure is required or permitted under the Michigan Freedom of Information Act or otherwise by law. The bidder[s] must specifically label only those provisions of the proposal which are trade secrets, confidential, or proprietary in nature. A blanket statement of confidentiality or the marking of each page of the proposal as "Trade Secret," "Confidential," or "Proprietary" shall not be permitted. Any such designation will be disregarded.

By submitting a response to this request for proposals, the bidder[s] shall be deemed to have agreed to indemnify and hold harmless Newaygo County for any liability arising from or in connection with Newaygo County's failure to disclose, in response to a request under the Michigan Freedom of Information Act, any portion[s] of the bidder's response to this request for proposals which have been marked "Trade Secret," "Confidential," or "Proprietary."

3.14 Contact with Newaygo County Personnel

All contact with Newaygo County regarding this request for proposal or any matter relating thereto must be e-mailed to the following address: donna@newaygocountymi.gov

If it is discovered that a bidder contacted and received information regarding this solicitation from any Newaygo County personnel other than the County Administrator or Chief Financial Officer, Newaygo County, at its sole discretion, may disqualify the bidder's proposal from further consideration. Only those communications made by Newaygo County in writing will be binding with respect to this request for proposals.

3.15 Final Agreement Award Determination

Newaygo County reserves the right to make one total award, one award for each section, multiple awards, or a combination of awards, and to exercise its judgement concerning the selection of one or more proposals, the terms of any resultant agreement[s], and the determination of which, if any, proposal[s] best serves the interests of Newaygo County.

3.16 Cancellation of Requests for Qualifications or Requests for Proposals

A request for qualifications, request for proposals, or other solicitation may be cancelled, or any or all bids or proposals may be rejected in whole or in part, as may be specified in the solicitation, when it is in the best interest of Newaygo County in accordance with regulations.

APPENDIX A – COST PROPOSAL

Schedule of Professional Fees and Expenses
for the Audit of Fiscal Years 2025-2029 Financial Statements

STAFF	HOURS	STANDARD HOURLY RATES	QUOTED HOURLY RATES	TOTAL
Partners				
Managers				
Supervisory Staff				
Staff				
Other [specify]:				
SUBTOTAL:				
Out-of-Pocket Expenses				
Meals and Lodging				
Transportation				
Other [specify]:				
Total All-Inclusive Maximum Price for Audits of FY 2025-2029				

The rate quoted should NOT be presented as a general percentage of the standard rate or as a gross deduction from the total all-inclusive maximum price.

NATURE OF SERVICE TO BE PROVIDED	SCHEDULE	ESTIMATED RATE PER HOUR

APPENDIX B – FUND LISTING

[As of 03/07/2025]

FUND	DESCRIPTION	CATEGORY	TYPE
101.000	GENERAL FUND	Governmental Fund	General Fund
Funds 115 and 125 are 'clearinghouse' funds for the County's payroll and accounts payable processes. These are typically zeroed out at the end of the fiscal year. If there is a residual balance at the fiscal year end, it would be included in the General Fund.			
115.000	CENTRAL PAYROLL PROCESSING FUND	Governmental Fund	General Fund
125.000	CENTRAL ACCTS PAYABLE-GEN BANK	Governmental Fund	General Fund
Fund 201 is used for internal purposes only. The separately audited financial statements for the Newaygo County Road Commission [NCRC] are incorporated into Newaygo County's financial statements. The NCRC is reported as a discretely presented component unit.			
201.000	COUNTY ROAD	Governmental Fund	Special Revenue Fund
207.000	SHERIFF ROAD PATROL	Governmental Fund	Special Revenue Fund
208.000	PARKS AND RECREATION	Governmental Fund	Special Revenue Fund
208.100	DRAGON TRAIL FUND	Governmental Fund	Special Revenue Fund
213.000	COUNTY JAIL	Governmental Fund	Special Revenue Fund
215.000	FRIEND OF THE COURT	Governmental Fund	Special Revenue Fund
216.000	CRIME VICTIMS RIGHTS	Governmental Fund	Special Revenue Fund
Fund 243 is reported as a discretely presented component unit in the County's financial statements.			
243.000	BROWNFIELD REDEVELOPMENT AUTHORITY	Governmental Fund	Special Revenue Fund
246.000	COMMUNITY DEVELOPMENT	Governmental Fund	Special Revenue Fund
249.000	BUILDING SAFETY AND PERMITS	Governmental Fund	Special Revenue Fund
256.000	REGISTER OF DEEDS AUTOMATION	Governmental Fund	Special Revenue Fund
259.000	EMERGENCY SERVICES	Governmental Fund	Special Revenue Fund
260.000	INDIGENT DEFENSE	Governmental Fund	Special Revenue Fund
Fund 261 is reported as a discretely presented component unit in the County's financial statements.			
261.000	E-911 SERVICE [CENTRAL DISPATCH AUTHORITY]	Governmental Fund	Special Revenue Fund
263.000	CONCEALED PISTOL LICENSING	Governmental Fund	Special Revenue Fund
265.000	DRUG LAW ENFORCEMENT	Governmental Fund	Special Revenue Fund
266.000	LAW ENFORCEMENT	Governmental Fund	Special Revenue Fund
266.100	LAW ENFORCEMENT TECHNICAL FUND	Governmental Fund	Special Revenue Fund
269.000	COUNTY LAW LIBRARY	Governmental Fund	Special Revenue Fund
284.000	OPIOID SETTLEMENT FUND	Governmental Fund	Special Revenue Fund
286.000	AMERICAN RESCUE PLAN FUND	Governmental Fund	Special Revenue Fund
290.000	SOCIAL SERVICES	Governmental Fund	Special Revenue Fund

Fund 291 is used for internal purposes only. The separately audited financial statements for the Newaygo County Medical Care Facility are incorporated into Newaygo County's financial statements. The Newaygo County Medical Care Facility is presented as a discretely presented component unit.			
291.000	MEDICAL CARE FACILITY	Governmental Fund	Special Revenue Fund
292.000	CHILD CARE	Governmental Fund	Special Revenue Fund
293.000	VETERANS RELIEF FUND	Governmental Fund	Special Revenue Fund
Funds 297 are reported as one [1] fund in the County's financial statements.			
297.000	COMMISSION ON AGING	Governmental Fund	Special Revenue Fund
297.100	COMMISSION ON AGING-PROG INCOME	Governmental Fund	Special Revenue Fund
297.200	COA - NUTRITION PROGRAM	Governmental Fund	Special Revenue Fund
305.000	UNLIMITED TAX GN OBLG DEBT - MCF	Governmental Fund	Debt Service Fund
367.000	JAIL BONDS DEBT SERVICE	Governmental Fund	Debt Service Fund
396.000	GEN OBLG LMTD DEBT - MH	Governmental Fund	Debt Service Fund
403.000	CAPITAL IMPROVEMENTS FUND	Governmental Fund	Capital Projects Fund
The 2021 and prior years Delinquent Tax Revolving Funds are reported as one [1] fund in the County's financial statements. This is adjusted each fiscal year [i.e. 2022 and prior years delinquent tax funds will be reported as one [1] in the 2025 FY financial statements.			
516.000	RESERVED DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.001	TREASURERS ADMINISTRATION FUND	Proprietary Fund	Enterprise Fund
516.172	2017 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.182	2018 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.192	2019 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.202	2020 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.212	2021 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.222	2022 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.223	2023 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
516.224	2024 DELQ TAX REVOLVING FUND	Proprietary Fund	Enterprise Fund
Funds 520 and 521 are reported as one [1] fund in the County's financial statements.			
520.000	PA 123 PRIOR SALE FUND	Proprietary Fund	Enterprise Fund
521.000	PA 123 OPERATIONS FUND	Proprietary Fund	Enterprise Fund
530.000	PRE PROPERTY TAX EXMPTION AUDIT	Proprietary Fund	Enterprise Fund
The Building Authority Fund is a Blended Component Unit of the County. It is reported as an Enterprise Fund in the County's financial statements.			
569.000	BUILDING AUTHORITY	Proprietary Fund	Enterprise Fund
595.000	JAIL COMMISSARY	Proprietary Fund	Enterprise Fund
631.000	BUILDING & GROUNDS MAINTENANCE	Proprietary Fund	Internal Service Fund
632.000	CAMPUS SECURITY	Proprietary Fund	Internal Service Fund
633.000	CENTRAL STORES	Proprietary Fund	Internal Service Fund
636.000	INFORMATION SERVICES	Proprietary Fund	Internal Service Fund
638.000	DRAIN MAINTENANCE & CONSTRUCTION	Proprietary Fund	Internal Service Fund
645.000	DUPLICATING	Proprietary Fund	Internal Service Fund

656.000	TELEPHONE SYSTEM	Proprietary Fund	Internal Service Fund
661.000	MOTOR POOL	Proprietary Fund	Internal Service Fund
676.000	SELF-FUNDED UNEMPLOYMENT	Proprietary Fund	Internal Service Fund
677.000	HEALTH & WELLNESS	Proprietary Fund	Internal Service Fund
678.000	LIABILITY INSURANCE	Proprietary Fund	Internal Service Fund
696.000	WORKERS COMPENSATION	Proprietary Fund	Internal Service Fund
697.000	EMPLOYEE SICK/VACATION PAY	Proprietary Fund	Internal Service Fund
698.000	RETIREMENT FUND	Proprietary Fund	Internal Service Fund
701.000	GENERAL CUSTODIAL FUND	Fiduciary Fund	Custodial Fund
714.000	INMATES CUSTODIAL FUND	Fiduciary Fund	Custodial Fund
721.000	LIBRARY PENAL FINES	Fiduciary Fund	Custodial Fund
737.000	OPEB FUND	Fiduciary Fund	Pension Trust Fund

Funds 801.000 through 851.642 are reported as the Drain Commissioner Discretely Presented Component Unit in the basic financial statements.

Various Drain funds are consolidated into a single 801 Drain Fund in the County's financial statements.

801.000	DRAIN CONTROL FUND	Governmental Fund	Capital Projects Fund
801.001	DRAIN - ALGER	Governmental Fund	Capital Projects Fund
801.002	DRAIN - ACKLEY	Governmental Fund	Capital Projects Fund
801.003	DRAIN - ATTWOOD	Governmental Fund	Capital Projects Fund
801.004	DRAIN - ARBOR GROVE #1	Governmental Fund	Capital Projects Fund
801.016	DRAIN - BARTLETT	Governmental Fund	Capital Projects Fund
801.017	DRAIN - BLAIR	Governmental Fund	Capital Projects Fund
801.018	DRAIN - BUTLER CREEK	Governmental Fund	Capital Projects Fund
801.019	DRAIN - BLACK CREEK CONSOLIDATED	Governmental Fund	Capital Projects Fund
801.020	DRAIN - BOWMAN	Governmental Fund	Capital Projects Fund
801.021	DRAIN - BRINK, PETER	Governmental Fund	Capital Projects Fund
801.022	DRAIN - BRINKMAN	Governmental Fund	Capital Projects Fund
801.023	DRAIN - BEEM, JOHN	Governmental Fund	Capital Projects Fund
801.024	DRAIN - BENSON	Governmental Fund	Capital Projects Fund
801.026	DRAIN - BRUMMELL	Governmental Fund	Capital Projects Fund
801.027	DRAIN - BRAYTON IC	Governmental Fund	Capital Projects Fund
801.028	DRAIN - BROOKS LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.029	DRAIN - BEATTIE	Governmental Fund	Capital Projects Fund
801.030	DRAIN - BAYNE	Governmental Fund	Capital Projects Fund
801.031	DRAIN - BRIDGETON & CEDAR CREEK	Governmental Fund	Capital Projects Fund
801.032	DRAIN - BAKER	Governmental Fund	Capital Projects Fund
801.033	DRAIN - BLOUNT	Governmental Fund	Capital Projects Fund
801.034	DRAIN - BUNKER	Governmental Fund	Capital Projects Fund
801.035	DRAIN - BERENS	Governmental Fund	Capital Projects Fund
801.036	DRAIN - BERG	Governmental Fund	Capital Projects Fund
801.037	DRAIN - BRIGGS	Governmental Fund	Capital Projects Fund

801.038	DRAIN - BRAYTON EXT #1	Governmental Fund	Capital Projects Fund
801.039	DRAIN - BLOOD	Governmental Fund	Capital Projects Fund
801.040	DRAIN - BEAVER IC	Governmental Fund	Capital Projects Fund
801.041	DRAIN - BLUE LAKE	Governmental Fund	Capital Projects Fund
801.045	DRAIN - BROOKS	Governmental Fund	Capital Projects Fund
801.151	DRAIN - COX	Governmental Fund	Capital Projects Fund
801.153	DRAIN - COX	Governmental Fund	Capital Projects Fund
801.154	DRAIN - COURTWRIGHT	Governmental Fund	Capital Projects Fund
801.155	DRAIN - CONKLIN	Governmental Fund	Capital Projects Fund
801.156	DRAIN - COUTCHIE	Governmental Fund	Capital Projects Fund
801.157	DRAIN - CHRISTENSEN	Governmental Fund	Capital Projects Fund
801.158	DRAIN - CARLSON	Governmental Fund	Capital Projects Fund
801.159	DRAIN - CAMPBELL	Governmental Fund	Capital Projects Fund
801.160	DRAIN - CENTERLINE	Governmental Fund	Capital Projects Fund
801.161	DRAIN - CENTERLINE BRANCH #4	Governmental Fund	Capital Projects Fund
801.162	DRAIN - CROCKERY CREEK IC	Governmental Fund	Capital Projects Fund
801.163	DRAIN - COBURN	Governmental Fund	Capital Projects Fund
801.165	DRAIN - CREVIER	Governmental Fund	Capital Projects Fund
801.166	DRAIN - CROFOOT	Governmental Fund	Capital Projects Fund
801.167	DRAIN - CROTON WOOD	Governmental Fund	Capital Projects Fund
801.168	DRAIN - COON LAKE	Governmental Fund	Capital Projects Fund
801.241	DRAIN - DOWNING DRAIN	Governmental Fund	Capital Projects Fund
801.242	DRAIN - DANIELS CREEK	Governmental Fund	Capital Projects Fund
801.243	DRAIN - DEMARS	Governmental Fund	Capital Projects Fund
801.244	DRAIN - DAYTON	Governmental Fund	Capital Projects Fund
801.245	DRAIN - DEKUIPER	Governmental Fund	Capital Projects Fund
801.246	DRAIN - DUNNING	Governmental Fund	Capital Projects Fund
801.277	DRAIN - DIAMOND LAKE BOARD	Governmental Fund	Capital Projects Fund
801.281	DRAIN - EARLE	Governmental Fund	Capital Projects Fund
801.282	DRAIN - EVERETT	Governmental Fund	Capital Projects Fund
801.284	DRAIN - EAST ENDERS	Governmental Fund	Capital Projects Fund
801.285	DRAIN - ENSLEY	Governmental Fund	Capital Projects Fund
801.286	DRAIN - EISENACH	Governmental Fund	Capital Projects Fund
801.299	DRAIN - FELLOWS CONSOLIDATED	Governmental Fund	Capital Projects Fund
801.316	DRAIN - FRANK TAYLOR	Governmental Fund	Capital Projects Fund
801.319	DRAIN - FREEMAN IC	Governmental Fund	Capital Projects Fund
801.321	DRAIN - FRENS	Governmental Fund	Capital Projects Fund
801.323	DRAIN - FREMONT LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.324	DRAIN - FREMONT LAKE DRAIN	Governmental Fund	Capital Projects Fund
801.325	DRAIN - FREMONT	Governmental Fund	Capital Projects Fund
801.356	DRAIN - GORBY IC	Governmental Fund	Capital Projects Fund

801.357	DRAIN - GOWELL	Governmental Fund	Capital Projects Fund
801.359	DRAIN - GOULD	Governmental Fund	Capital Projects Fund
801.360	DRAIN - GRIMES IC	Governmental Fund	Capital Projects Fund
801.361	DRAIN - GEERS IC	Governmental Fund	Capital Projects Fund
801.380	DRAIN - HANSEN	Governmental Fund	Capital Projects Fund
801.386	DRAIN - HOST IC	Governmental Fund	Capital Projects Fund
801.387	DRAIN - HOLMES	Governmental Fund	Capital Projects Fund
801.389	DRAIN - HOWE	Governmental Fund	Capital Projects Fund
801.390	DRAIN - HILBRAND IC	Governmental Fund	Capital Projects Fund
801.391	DRAIN - HENDERICK	Governmental Fund	Capital Projects Fund
801.392	DRAIN - HESPERIA IC	Governmental Fund	Capital Projects Fund
801.393	DRAIN - HOLLENGER	Governmental Fund	Capital Projects Fund
801.394	DRAIN - HARDY	Governmental Fund	Capital Projects Fund
801.395	DRAIN - HESS LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.398	DRAIN - HOFFMAN BR OF CRT WRIGHT	Governmental Fund	Capital Projects Fund
801.451	DRAIN - INDIAN CREEK	Governmental Fund	Capital Projects Fund
801.467	DRAIN - JENNINGS	Governmental Fund	Capital Projects Fund
801.476	DRAIN - KEMF	Governmental Fund	Capital Projects Fund
801.477	DRAIN - KENT	Governmental Fund	Capital Projects Fund
801.478	DRAIN - KOSTEN PHASE II	Governmental Fund	Capital Projects Fund
801.480	DRAIN - KLOOSTER	Governmental Fund	Capital Projects Fund
801.481	DRAIN - KLEVER IC	Governmental Fund	Capital Projects Fund
801.482	DRAIN - KOLE	Governmental Fund	Capital Projects Fund
801.483	DRAIN - KIRKHOF	Governmental Fund	Capital Projects Fund
801.484	DRAIN - KORLAAR AND BRANCH #2	Governmental Fund	Capital Projects Fund
801.511	DRAIN - LEWIS	Governmental Fund	Capital Projects Fund
801.512	DRAIN - LUDKE	Governmental Fund	Capital Projects Fund
801.513	DRAIN - LYNN	Governmental Fund	Capital Projects Fund
801.514	DRAIN - LORDAN LAKE	Governmental Fund	Capital Projects Fund
801.515	DRAIN - LOOYENGOOD	Governmental Fund	Capital Projects Fund
801.516	DRAIN - LEOSH	Governmental Fund	Capital Projects Fund
801.517	DRAIN - LONG LAKE PARK	Governmental Fund	Capital Projects Fund
801.518	DRAIN - LITTLE	Governmental Fund	Capital Projects Fund
801.540	DRAIN - MAPLE RIDGE SUBDIVISION	Governmental Fund	Capital Projects Fund
801.545	DRAIN - MEYER GROVE	Governmental Fund	Capital Projects Fund
801.550	DRAIN - MAAT DRAIN EXTENSION	Governmental Fund	Capital Projects Fund
801.552	DRAIN - MCCUMBER	Governmental Fund	Capital Projects Fund
801.553	DRAIN - MUSKEGON-NEWAYGO IC	Governmental Fund	Capital Projects Fund
801.554	DRAIN - MATHEWS INTERCOUNTY DRAIN	Governmental Fund	Capital Projects Fund
801.555	DRAIN - MAAT	Governmental Fund	Capital Projects Fund
801.556	DRAIN - MARTIN CREEK	Governmental Fund	Capital Projects Fund

801.557	DRAIN - MARION IC	Governmental Fund	Capital Projects Fund
801.558	DRAIN - MCDONALD	Governmental Fund	Capital Projects Fund
801.559	DRAIN - MILLER	Governmental Fund	Capital Projects Fund
801.560	DRAIN - MOSES	Governmental Fund	Capital Projects Fund
801.561	DRAIN - MORRISON	Governmental Fund	Capital Projects Fund
801.562	DRAIN - MCKINLEY	Governmental Fund	Capital Projects Fund
801.563	DRAIN - MARKLE IC	Governmental Fund	Capital Projects Fund
801.564	DRAIN - MUD LAKE	Governmental Fund	Capital Projects Fund
801.565	DRAIN - MANNING	Governmental Fund	Capital Projects Fund
801.566	DRAIN - MCLAREN IC	Governmental Fund	Capital Projects Fund
801.568	DRAIN - MILLER EXT. #1	Governmental Fund	Capital Projects Fund
801.641	DRAIN - NELSEN IC	Governmental Fund	Capital Projects Fund
801.642	DRAIN - NASON	Governmental Fund	Capital Projects Fund
801.643	DRAIN - NEWAYGO LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.656	DRAIN - OSBORN IC	Governmental Fund	Capital Projects Fund
801.657	DRAIN - OHMAN	Governmental Fund	Capital Projects Fund
801.658	DRAIN - OTIA	Governmental Fund	Capital Projects Fund
801.659	DRAIN - OPPELT	Governmental Fund	Capital Projects Fund
801.675	DRAIN - PENDLE	Governmental Fund	Capital Projects Fund
801.676	DRAIN - PENDLETON	Governmental Fund	Capital Projects Fund
801.677	DRAIN - PEETS	Governmental Fund	Capital Projects Fund
801.678	DRAIN - PECK LAKE CONSOLIDATED	Governmental Fund	Capital Projects Fund
801.679	DRAIN - PEKEL	Governmental Fund	Capital Projects Fund
801.680	DRAIN - POLL	Governmental Fund	Capital Projects Fund
801.681	DRAIN - PEACOCK	Governmental Fund	Capital Projects Fund
801.682	DRAIN - PLAISIER	Governmental Fund	Capital Projects Fund
801.683	DRAIN - POLLINGTON	Governmental Fund	Capital Projects Fund
801.684	DRAIN - PELL	Governmental Fund	Capital Projects Fund
801.730	DRAIN - ROBINSON LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.734	DRAIN - RUNNELS	Governmental Fund	Capital Projects Fund
801.735	DRAIN - ROBINSON IC	Governmental Fund	Capital Projects Fund
801.736	DRAIN - RANSOM CREEK	Governmental Fund	Capital Projects Fund
801.737	DRAIN - RASSMUSSEN	Governmental Fund	Capital Projects Fund
801.738	DRAIN - RYERSON LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.739	DRAIN - ROGUE RIVER I.C.	Governmental Fund	Capital Projects Fund
801.760	DRAIN - SAND LAKE ESTATES	Governmental Fund	Capital Projects Fund
801.776	DRAIN - SHEARS	Governmental Fund	Capital Projects Fund
801.778	DRAIN - SIEMS	Governmental Fund	Capital Projects Fund
801.779	DRAIN - SHERMAN #2	Governmental Fund	Capital Projects Fund
801.781	DRAIN - SHARP	Governmental Fund	Capital Projects Fund
801.782	DRAIN - SHORTSLEVE	Governmental Fund	Capital Projects Fund

801.783	DRAIN - SCHURER	Governmental Fund	Capital Projects Fund
801.784	DRAIN - SITKA	Governmental Fund	Capital Projects Fund
801.785	DRAIN - SNELLER	Governmental Fund	Capital Projects Fund
801.786	DRAIN - SHERIDAN #1	Governmental Fund	Capital Projects Fund
801.787	DRAIN - SWANSON	Governmental Fund	Capital Projects Fund
801.788	DRAIN - STONE	Governmental Fund	Capital Projects Fund
801.789	DRAIN - STEVENS	Governmental Fund	Capital Projects Fund
801.790	DRAIN - SAND LAKE LEVEL	Governmental Fund	Capital Projects Fund
801.791	DRAIN - STONEY CREEK DRAIN	Governmental Fund	Capital Projects Fund
801.856	DRAIN - THOMPSON	Governmental Fund	Capital Projects Fund
801.857	DRAIN - TUBERGAN	Governmental Fund	Capital Projects Fund
801.858	DRAIN - TANIS	Governmental Fund	Capital Projects Fund
801.859	DRAIN - TERWILLIGER	Governmental Fund	Capital Projects Fund
801.860	DRAIN - TINDALL	Governmental Fund	Capital Projects Fund
801.861	DRAIN - TIBBE	Governmental Fund	Capital Projects Fund
801.862	DRAIN - TIMMER	Governmental Fund	Capital Projects Fund
801.886	DRAIN - UNLAND	Governmental Fund	Capital Projects Fund
801.895	DRAIN - VEENBOER	Governmental Fund	Capital Projects Fund
801.896	DRAIN - VANDERBRINK	Governmental Fund	Capital Projects Fund
801.897	DRAIN - VISCHER	Governmental Fund	Capital Projects Fund
801.898	DRAIN - VAN HORN	Governmental Fund	Capital Projects Fund
801.899	DRAIN - VOGEL	Governmental Fund	Capital Projects Fund
801.900	DRAIN - VANKORLAAR	Governmental Fund	Capital Projects Fund
801.901	DRAIN - VANBRUGGER	Governmental Fund	Capital Projects Fund
801.915	DRAIN - WILLIAMS CREEK	Governmental Fund	Capital Projects Fund
801.916	DRAIN - WRIGHT	Governmental Fund	Capital Projects Fund
801.917	DRAIN - WHEAT	Governmental Fund	Capital Projects Fund
801.918	DRAIN - WALTERS	Governmental Fund	Capital Projects Fund
801.919	DRAIN - WHITEMIRE	Governmental Fund	Capital Projects Fund
801.920	DRAIN - WATERS	Governmental Fund	Capital Projects Fund
801.921	DRAIN - WREN	Governmental Fund	Capital Projects Fund
801.922	DRAIN - WEST BRANCH #2	Governmental Fund	Capital Projects Fund
801.923	DRAIN - WILCOX	Governmental Fund	Capital Projects Fund
801.925	DRAIN - WHEELER	Governmental Fund	Capital Projects Fund
Various Drain Revolving funds are consolidated into a single 802 Drain Revolving Fund in the County's financial statements.			
802.000	DRAIN REVOLVING	Governmental Fund	Capital Projects Fund
802.001	DRAIN REV - ALGER	Governmental Fund	Capital Projects Fund
802.002	DRAIN REV - ACKLEY	Governmental Fund	Capital Projects Fund
802.003	DRAIN REV - ATTWOOD	Governmental Fund	Capital Projects Fund
802.004	DRAIN REV - ARBOR GROVE #1	Governmental Fund	Capital Projects Fund
802.016	DRAIN REV - BARTLETT	Governmental Fund	Capital Projects Fund

802.017	DRAIN REV - BLAIR	Governmental Fund	Capital Projects Fund
802.018	DRAIN REV - BUTLER CREEK	Governmental Fund	Capital Projects Fund
802.019	DRAIN REV - BLACK CREEK CONSOLIDATED	Governmental Fund	Capital Projects Fund
802.020	DRAIN REV - BOWMAN	Governmental Fund	Capital Projects Fund
802.021	DRAIN REV - BRINK, PETER	Governmental Fund	Capital Projects Fund
802.022	DRAIN REV - BRINKMAN	Governmental Fund	Capital Projects Fund
802.023	DRAIN REV - BEEM, JOHN	Governmental Fund	Capital Projects Fund
802.024	DRAIN REV - BENSON	Governmental Fund	Capital Projects Fund
802.026	DRAIN REV - BRUMMELL	Governmental Fund	Capital Projects Fund
802.027	DRAIN REV - BRAYTON IC	Governmental Fund	Capital Projects Fund
802.028	DRAIN REV - BROOKS LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.029	DRAIN REV - BEATTIE	Governmental Fund	Capital Projects Fund
802.030	DRAIN REV - BAYNE	Governmental Fund	Capital Projects Fund
802.031	DRAIN REV - BRIDGETON, CEDAR CRK	Governmental Fund	Capital Projects Fund
802.032	DRAIN REV - BAKER	Governmental Fund	Capital Projects Fund
802.033	DRAIN REV - BLOUNT	Governmental Fund	Capital Projects Fund
802.034	DRAIN REV - BUNKER	Governmental Fund	Capital Projects Fund
802.035	DRAIN REV - BERENS	Governmental Fund	Capital Projects Fund
802.036	DRAIN REV - BERG	Governmental Fund	Capital Projects Fund
802.037	DRAIN REV - BRIGGS	Governmental Fund	Capital Projects Fund
802.038	DRAIN REV - BRAYTON EXT #1	Governmental Fund	Capital Projects Fund
802.039	DRAIN REV - BLOOD	Governmental Fund	Capital Projects Fund
802.040	DRAIN REV - BEAVER IC	Governmental Fund	Capital Projects Fund
802.041	DRAIN REV - BLUE LAKE	Governmental Fund	Capital Projects Fund
802.045	DRAIN REV - BROOKS	Governmental Fund	Capital Projects Fund
802.151	DRAIN REV - COX BRANCH #2	Governmental Fund	Capital Projects Fund
802.153	DRAIN REV - COX	Governmental Fund	Capital Projects Fund
802.154	DRAIN REV - COURTWRIGHT	Governmental Fund	Capital Projects Fund
802.155	DRAIN REV - CONKLIN	Governmental Fund	Capital Projects Fund
802.156	DRAIN REV - COUTCHIE	Governmental Fund	Capital Projects Fund
802.157	DRAIN REV - CHRISTENSEN	Governmental Fund	Capital Projects Fund
802.158	DRAIN REV - CARLSON	Governmental Fund	Capital Projects Fund
802.159	DRAIN REV - CAMPBELL	Governmental Fund	Capital Projects Fund
802.160	DRAIN REV - CENTERLINE	Governmental Fund	Capital Projects Fund
802.161	DRAIN REV - CENTERLINE BRANCH #4	Governmental Fund	Capital Projects Fund
802.162	DRAIN REV - CROCKERY CREEK IC	Governmental Fund	Capital Projects Fund
802.163	DRAIN REV - COBURN	Governmental Fund	Capital Projects Fund
802.164	DRAIN REV - CRYSTAL LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.165	DRAIN REV - CREVIER	Governmental Fund	Capital Projects Fund
802.166	DRAIN REV - CROFOOT	Governmental Fund	Capital Projects Fund
802.167	DRAIN REV - CROTON WOOD	Governmental Fund	Capital Projects Fund

802.168	DRAIN REV - COON LAKE	Governmental Fund	Capital Projects Fund
802.241	DRAIN REV - DOWNING DRAIN	Governmental Fund	Capital Projects Fund
802.242	DRAIN REV - DANIELS CREEK	Governmental Fund	Capital Projects Fund
802.243	DRAIN REV - DEMARS	Governmental Fund	Capital Projects Fund
802.244	DRAIN REV - DAYTON	Governmental Fund	Capital Projects Fund
802.245	DRAIN REV - DEKUIPER	Governmental Fund	Capital Projects Fund
802.246	DRAIN REV - DUNNING	Governmental Fund	Capital Projects Fund
802.247	DRAIN REV - DIAMOND LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.277	DRAIN REV - DIAMOND LAKE BOARD	Governmental Fund	Capital Projects Fund
802.281	DRAIN REV - EARLE	Governmental Fund	Capital Projects Fund
802.282	DRAIN REV - EVERETT	Governmental Fund	Capital Projects Fund
802.283	DRAIN REV - ENGLEWRIGHT LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.284	DRAIN REV - EAST ENDERS	Governmental Fund	Capital Projects Fund
802.285	DRAIN REV - ENSLEY	Governmental Fund	Capital Projects Fund
802.286	DRAIN REV - EISENACH	Governmental Fund	Capital Projects Fund
802.299	DRAIN REV - FELLOWS CONSOLIDATED	Governmental Fund	Capital Projects Fund
802.316	DRAIN REV - FRANK TAYLOR	Governmental Fund	Capital Projects Fund
802.319	DRAIN REV - FREEMAN IC	Governmental Fund	Capital Projects Fund
802.321	DRAIN REV - FRENS	Governmental Fund	Capital Projects Fund
802.323	DRAIN REV - FREMONT LK LEVEL	Governmental Fund	Capital Projects Fund
802.324	DRAIN REV - FREMONT LK DRAIN	Governmental Fund	Capital Projects Fund
802.325	DRAIN REV - FREMONT FARMS	Governmental Fund	Capital Projects Fund
802.356	DRAIN REV - GORBY IC	Governmental Fund	Capital Projects Fund
802.357	DRAIN REV - GEWELL	Governmental Fund	Capital Projects Fund
802.359	DRAIN REV - GOULD	Governmental Fund	Capital Projects Fund
802.360	DRAIN REV - GRIMES IC	Governmental Fund	Capital Projects Fund
802.361	DRAIN REV - GEERS IC	Governmental Fund	Capital Projects Fund
802.380	DRAIN REV - HANSEN	Governmental Fund	Capital Projects Fund
802.386	DRAIN REV - HOST IC	Governmental Fund	Capital Projects Fund
802.387	DRAIN REV - HOLMES	Governmental Fund	Capital Projects Fund
802.389	DRAIN REV - HOWE	Governmental Fund	Capital Projects Fund
802.390	DRAIN REV - HILBRAND IC	Governmental Fund	Capital Projects Fund
802.391	DRAIN REV - HENDERICK	Governmental Fund	Capital Projects Fund
802.392	DRAIN REV - HESPERIA IC	Governmental Fund	Capital Projects Fund
802.393	DRAIN REV - HOLLENGER	Governmental Fund	Capital Projects Fund
802.394	DRAIN REV - HARDY	Governmental Fund	Capital Projects Fund
802.395	DRAIN REV - HESS LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.398	DRAIN REV - HOFFMAN BR CRTWRIGHT	Governmental Fund	Capital Projects Fund
802.451	DRAIN REV - INDIAN CREEK	Governmental Fund	Capital Projects Fund
802.467	DRAIN REV - JENNINGS	Governmental Fund	Capital Projects Fund
802.476	DRAIN REV - KEMF	Governmental Fund	Capital Projects Fund

802.477	DRAIN REV - KENT	Governmental Fund	Capital Projects Fund
802.478	DRAIN REV - KOSTEN PHASE II	Governmental Fund	Capital Projects Fund
802.480	DRAIN REV - KLOOSTER	Governmental Fund	Capital Projects Fund
802.481	DRAIN REV - KLEVER IC	Governmental Fund	Capital Projects Fund
802.482	DRAIN REV - KOLE	Governmental Fund	Capital Projects Fund
802.483	DRAIN REV - KIRKHOF	Governmental Fund	Capital Projects Fund
802.484	DRAIN REV - KORLAAR & BRANCH #2	Governmental Fund	Capital Projects Fund
802.511	DRAIN REV - LEWIS	Governmental Fund	Capital Projects Fund
802.512	DRAIN REV - LUDKE	Governmental Fund	Capital Projects Fund
802.513	DRAIN REV - LYNN	Governmental Fund	Capital Projects Fund
802.514	DRAIN REV - LORDAN LAKE	Governmental Fund	Capital Projects Fund
802.515	DRAIN REV - LOOYENGOOD	Governmental Fund	Capital Projects Fund
802.516	DRAIN REV - LEOSH	Governmental Fund	Capital Projects Fund
802.517	DRAIN REV - LONG LAKE PARK	Governmental Fund	Capital Projects Fund
802.518	DRAIN REV - LITTLE	Governmental Fund	Capital Projects Fund
802.540	DRAIN REV - MAPLE RIDGE SUBDIV	Governmental Fund	Capital Projects Fund
802.545	DRAIN REV - MEYER GROVE	Governmental Fund	Capital Projects Fund
802.550	DRAIN REV - MAAT DRAIN EXT	Governmental Fund	Capital Projects Fund
802.552	DRAIN REV - MCCUMBER	Governmental Fund	Capital Projects Fund
802.553	DRAIN REV - MUSKEGON-NEWAYGO	Governmental Fund	Capital Projects Fund
802.554	DRAIN REV - MATHEWS INTERCOUNTY DRAIN	Governmental Fund	Capital Projects Fund
802.555	DRAIN REV - MAAT	Governmental Fund	Capital Projects Fund
802.556	DRAIN REV - MARTIN CREEK	Governmental Fund	Capital Projects Fund
802.557	DRAIN REV - MARION IC	Governmental Fund	Capital Projects Fund
802.558	DRAIN REV - MCDONALD	Governmental Fund	Capital Projects Fund
802.559	DRAIN REV - MILLER	Governmental Fund	Capital Projects Fund
802.560	DRAIN REV - MOSES	Governmental Fund	Capital Projects Fund
802.561	DRAIN REV - MORRISON	Governmental Fund	Capital Projects Fund
802.562	DRAIN REV - MCKINLEY	Governmental Fund	Capital Projects Fund
802.563	DRAIN REV - MARKLE IC	Governmental Fund	Capital Projects Fund
802.564	DRAIN REV - MUD LAKE	Governmental Fund	Capital Projects Fund
802.565	DRAIN REV - MANNING	Governmental Fund	Capital Projects Fund
802.566	DRAIN REV - MCLAREN IC	Governmental Fund	Capital Projects Fund
802.568	DRAIN REV - MILLER EXT. #1	Governmental Fund	Capital Projects Fund
802.641	DRAIN REV - NELSEN IC	Governmental Fund	Capital Projects Fund
802.642	DRAIN REV - NASON	Governmental Fund	Capital Projects Fund
802.643	DRAIN REV - NEWAYGO LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.656	DRAIN REV - OSBORN IC	Governmental Fund	Capital Projects Fund
802.657	DRAIN REV - OHMAN	Governmental Fund	Capital Projects Fund
802.658	DRAIN REV - OTIA	Governmental Fund	Capital Projects Fund
802.659	DRAIN REV - OPPELT	Governmental Fund	Capital Projects Fund

802.675	DRAIN REV - PENDLE	Governmental Fund	Capital Projects Fund
802.676	DRAIN REV - PENDLETON	Governmental Fund	Capital Projects Fund
802.677	DRAIN REV - PEETS	Governmental Fund	Capital Projects Fund
802.678	DRAIN REV - PECK LAKE CONSOLIDATED	Governmental Fund	Capital Projects Fund
802.679	DRAIN REV - PEKEL	Governmental Fund	Capital Projects Fund
802.680	DRAIN REV - POLL	Governmental Fund	Capital Projects Fund
802.681	DRAIN REV - PEACOCK	Governmental Fund	Capital Projects Fund
802.682	DRAIN REV - PLAISIER	Governmental Fund	Capital Projects Fund
802.683	DRAIN REV - POLLINGTON	Governmental Fund	Capital Projects Fund
802.684	DRAIN REV - PELL	Governmental Fund	Capital Projects Fund
802.730	DRAIN REV - ROBINSON LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.734	DRAIN REV - RUNNELS	Governmental Fund	Capital Projects Fund
802.735	DRAIN REV - ROBINSON IC	Governmental Fund	Capital Projects Fund
802.736	DRAIN REV - RANSOM CREEK	Governmental Fund	Capital Projects Fund
802.737	DRAIN REV - RASSMUSSEN	Governmental Fund	Capital Projects Fund
802.738	DRAIN REV - RYERSON LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.739	DRAIN REV - ROGUE RIVER I.C.	Governmental Fund	Capital Projects Fund
802.760	DRAIN REV - SAND LAKE ESTATES	Governmental Fund	Capital Projects Fund
802.776	DRAIN REV - SHEARS	Governmental Fund	Capital Projects Fund
802.778	DRAIN REV - SIEMS	Governmental Fund	Capital Projects Fund
802.779	DRAIN REV - SHERMAN #2	Governmental Fund	Capital Projects Fund
802.781	DRAIN REV - SHARP	Governmental Fund	Capital Projects Fund
802.782	DRAIN REV - SHORTSLEVE	Governmental Fund	Capital Projects Fund
802.783	DRAIN REV - SCHURER	Governmental Fund	Capital Projects Fund
802.784	DRAIN REV - SITKA	Governmental Fund	Capital Projects Fund
802.785	DRAIN REV - SNELLER	Governmental Fund	Capital Projects Fund
802.786	DRAIN REV - SHERIDAN #1	Governmental Fund	Capital Projects Fund
802.787	DRAIN REV - SWANSON	Governmental Fund	Capital Projects Fund
802.788	DRAIN REV - STONE	Governmental Fund	Capital Projects Fund
802.789	DRAIN REV - STEVENS	Governmental Fund	Capital Projects Fund
802.790	DRAIN REV - SAND LAKE LEVEL	Governmental Fund	Capital Projects Fund
802.791	DRAIN REV - STONEY CREEK DRAIN	Governmental Fund	Capital Projects Fund
802.856	DRAIN REV - THOMPSON	Governmental Fund	Capital Projects Fund
802.857	DRAIN REV - TUBERGAN	Governmental Fund	Capital Projects Fund
802.858	DRAIN REV - TANIS	Governmental Fund	Capital Projects Fund
802.859	DRAIN REV - TERWILLIGER	Governmental Fund	Capital Projects Fund
802.860	DRAIN REV - TINDALL	Governmental Fund	Capital Projects Fund
802.861	DRAIN REV - TIBBE	Governmental Fund	Capital Projects Fund
802.862	DRAIN REV - TIMMER	Governmental Fund	Capital Projects Fund
802.886	DRAIN REV - UNLAND	Governmental Fund	Capital Projects Fund
802.895	DRAIN REV - VEENBOER	Governmental Fund	Capital Projects Fund

802.896	DRAIN REV - VANDERBRINK	Governmental Fund	Capital Projects Fund
802.897	DRAIN REV - VISCHER	Governmental Fund	Capital Projects Fund
802.898	DRAIN REV - VAN HORN	Governmental Fund	Capital Projects Fund
802.899	DRAIN REV - VOGEL	Governmental Fund	Capital Projects Fund
802.900	DRAIN REV - VANKORLAAR	Governmental Fund	Capital Projects Fund
802.901	DRAIN REV - VANBRUGGER	Governmental Fund	Capital Projects Fund
802.915	DRAIN REV - WILLIAMS CREEK	Governmental Fund	Capital Projects Fund
802.916	DRAIN REV - WRIGHT	Governmental Fund	Capital Projects Fund
802.917	DRAIN REV - WHEAT	Governmental Fund	Capital Projects Fund
802.918	DRAIN REV - WALTERS	Governmental Fund	Capital Projects Fund
802.919	DRAIN REV - WHITEMIRE	Governmental Fund	Capital Projects Fund
802.920	DRAIN REV - WATERS	Governmental Fund	Capital Projects Fund
802.921	DRAIN REV - WREN	Governmental Fund	Capital Projects Fund
802.922	DRAIN REV - WEST BRANCH #2	Governmental Fund	Capital Projects Fund
802.923	DRAIN REV - WILCOX	Governmental Fund	Capital Projects Fund
802.925	DRAIN REV - WHEELER	Governmental Fund	Capital Projects Fund
845.000	BROOKS LAKE BOARD	Governmental Fund	Capital Projects Fund
846.000	HESS LAKE BOARD	Governmental Fund	Capital Projects Fund
847.000	DIAMOND LAKE BOARD	Governmental Fund	Capital Projects Fund
848.000	PICKERAL AND KIMBALL LAKES BOARD	Governmental Fund	Capital Projects Fund
849.000	RYERSON LAKE BOARD	Governmental Fund	Capital Projects Fund
850.000	ENGLEWRIGHT LAKE BOARD	Governmental Fund	Capital Projects Fund
The three [3] 851 Drain Debt Funds are consolidated into one [1] fund in the County's financial statements.			
851.000	DRAIN DEBT SERVICE FUND	Governmental Fund	Debt Service Fund
851.027	BRAYTON CREEK IC DRAIN DEB	Governmental Fund	Debt Service Fund
851.642	NASON DRAIN DEBT SERVICE FUND	Governmental Fund	Debt Service Fund
Fund 852 is reported as an Enterprise Fund in the County's financial statements.			
852.000	SPECIAL ASSESSMENT DEBT SERVICE	Governmental Fund	Debt Service Fund
901.000	GENERAL CAPITAL ASSETS FUND	Account Group	Account Group
902.000	GENERAL LEASED ASSETS	Account Group	Account Group
902.500	GENERAL SBITA ACCOUNT GROUP	Account Group	Account Group
950.000	GEN LONG TERM DEBT ACCOUNT GROUP	Account Group	Account Group