



# Alpena County Treasurer's Office

Kimberly Ludlow  
*Treasurer*

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	<u>2023</u>	<u>2024</u>
GENERAL FUND <u>UNRESRICTED FUND BALANCE</u> AS OF JANUARY 1ST (cash & investments)	4,449,718.59	3,652,709.26*
TOTAL OF REVENUES COLLECTED THROUGH MARCH 31, 2024	1,838,346.31	2,055,337.15
TOTAL OF EXPENDITURES MADE THROUGH MARCH 31, 2024	(3,361,647.25)	(3,330,280.99)
FUND BALANCE GENERAL FUND ONLY THROUGH MARCH 31, 2024	2,926,416.96	2,377,765.42*
FUND BALANCE ACCOUNT AS OF MARCH 31, 2024	UNRESERVED RESERVED	2,109,751.42* 268,014.00

BUDGETS SHOULD BE AT 24.66% FOR MARCH  
2023 16.66% YOUR REVENUES FOR 3/2024 = 17.46%  
2023 26.67% YOUR EXPENSES FOR 3/2024 = 24.89%

\*unaudited balances

#	2017	2018	2019	2020	2021	2022	2023	2024
<b>Revenue</b>								
January	\$ 468,543.12	\$ 382,846.51	\$ 587,796.13	\$ 405,281.12	\$ 620,798.52	\$ 584,171.80	\$ 597,333.81	\$ 820,516.44
February	\$ 451,565.80	\$ 548,405.94	\$ 490,064.07	\$ 695,347.41	\$ 634,946.07	\$ 498,632.92	\$ 426,568.69	\$ 586,762.94
March	\$ 633,109.68	\$ 523,026.15	\$ 435,718.50	\$ 535,423.63	\$ 628,847.05	\$ 450,166.37	\$ 814,443.81	\$ 648,057.77
April	\$ 458,872.62	\$ 487,304.37	\$ 451,888.33	\$ 434,317.79	\$ 479,689.74	\$ 683,622.84	\$ 679,825.40	
May	\$ 309,569.69	\$ 306,768.93	\$ 406,949.91	\$ 327,265.31	\$ 355,779.20	\$ 380,915.34	\$ 396,072.87	
June	\$ 336,343.53	\$ 486,998.88	\$ 526,064.23	\$ 384,945.65	\$ 496,184.90	\$ 332,097.71	\$ 578,316.73	
July	\$ 1,248,029.64	\$ 1,119,404.51	\$ 1,051,808.64	\$ 1,226,683.50	\$ 1,378,612.18	\$ 1,474,990.07	\$ 1,535,079.00	
August	\$ 1,864,761.74	\$ 1,814,323.70	\$ 1,904,896.84	\$ 2,098,728.47	\$ 1,979,760.71	\$ 2,128,664.96	\$ 2,305,074.66	
September	\$ 1,807,093.10	\$ 1,667,614.95	\$ 2,011,254.91	\$ 2,244,228.81	\$ 2,183,590.41	\$ 2,080,732.45	\$ 2,436,644.90	
October	\$ 752,342.90	\$ 2,206,383.11	\$ 764,458.99	\$ 1,167,389.16	\$ 1,554,496.39	\$ 1,039,276.12	\$ 1,173,049.06	
November	\$ 500,632.91	\$ 343,818.92	\$ 371,355.45	\$ 379,928.00	\$ 448,516.92	\$ 1,075,856.40	\$ 623,899.17	
December	\$ 435,419.60	\$ 940,266.81	\$ 482,247.23	\$ 394,386.15	\$ 514,821.71	\$ 525,923.05	\$ 611,024.62	
<b>TOTALS</b>	\$ 9,266,284.33	\$ 10,827,162.78	\$ 9,484,503.23	\$ 10,293,925.00	\$ 11,276,043.80	\$ 11,255,050.03	\$ 12,177,332.72	\$ 2,055,337.15
<b>% OF GROWTH</b>								
<b>Expense</b>								
January	\$ 835,459.68	\$ 969,061.35	\$ 1,026,534.86	\$ 1,247,606.72	\$ 1,649,680.85	\$ 1,025,653.57	\$ 1,461,638.14	\$ 1,444,290.95
February	\$ 678,232.63	\$ 785,230.28	\$ 799,340.48	\$ 874,441.52	\$ 818,624.11	\$ 816,667.54	\$ 943,715.40	\$ 866,419.43
March	\$ 889,799.32	\$ 842,787.94	\$ 793,948.05	\$ 708,334.03	\$ 802,957.15	\$ 1,008,384.00	\$ 956,294.40	\$ 1,019,570.61
April	\$ 671,502.91	\$ 705,938.07	\$ 890,955.45	\$ 1,246,654.62	\$ 790,815.53	\$ 790,461.63	\$ 1,044,879.28	
May	\$ 749,905.24	\$ 735,209.85	\$ 730,130.60	\$ 669,053.16	\$ 737,715.12	\$ 952,946.52	\$ 909,467.77	
June	\$ 716,654.79	\$ 687,603.50	\$ 721,913.16	\$ 669,159.27	\$ 757,134.59	\$ 933,947.38	\$ 1,142,958.57	
July	\$ 660,413.00	\$ 720,630.35	\$ 809,317.23	\$ 950,786.68	\$ 926,210.50	\$ 970,635.76	\$ 952,987.61	
August	\$ 782,488.78	\$ 1,073,562.38	\$ 928,549.98	\$ 676,356.06	\$ 685,786.79	\$ 957,621.99	\$ 1,065,048.69	
September	\$ 821,826.09	\$ 629,858.50	\$ 600,567.59	\$ 742,899.58	\$ 719,577.55	\$ 787,961.57	\$ 989,350.67	
October	\$ 619,685.62	\$ 1,828,428.03	\$ 730,403.60	\$ 774,101.38	\$ 932,611.67	\$ 1,092,094.35	\$ 1,097,916.33	
November	\$ 707,672.28	\$ 984,874.59	\$ 681,141.25	\$ 694,257.63	\$ 879,954.84	\$ 853,765.07	\$ 978,651.74	
December	\$ 1,023,983.67	\$ 833,834.49	\$ 1,272,115.51	\$ 1,031,768.21	\$ 1,582,784.09	\$ 1,131,909.36	\$ 1,318,331.83	
<b>TOTALS</b>	\$ 9,157,624.01	\$ 10,797,019.33	\$ 9,984,917.76	\$ 10,285,418.86	\$ 11,283,852.79	\$ 11,322,048.74	\$ 12,861,240.43	\$ 3,330,280.99
<b>% OF GROWTH</b>								
<b>Net Rev VS Exp</b>	\$ 108,660.32	\$ 30,143.45	\$ (500,414.53)	\$ 8,506.14	\$ (7,808.99)	\$ (66,998.71)	\$ (683,907.71)	\$ (1,274,943.84)

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 03/31/2024  
 % Fiscal Year Completed: 24.66

DESCRIPTION	ACTIVITY FOR		YTD BALANCE	2024		DIFFERENCE	% BDGT
	MONTH	3/31/2024		AMENDED	BUDGET		
OTHER REVENUE	\$ 246,499.41	\$ 831,442.82	\$ 2,451,898.00	\$	1,620,455.18	33.91%	
STATE GRANTS	\$ 52,341.90	\$ 238,196.44	\$ 2,092,563.00	\$	1,854,366.56	11.38%	
CHARGES FOR SERVICES	\$ 72,864.93	\$ 277,413.58	\$ 1,195,015.00	\$	917,601.42	23.21%	
FINES AND FORFEITS	\$ 1,333.65	\$ 7,223.60	\$ 41,430.00	\$	34,206.40	17.44%	
FEDERAL GRANTS	\$ 17,832.40	\$ 17,832.40	\$ 161,634.00	\$	143,801.60	11.03%	
TAXES	\$ 250,171.07	\$ 653,090.11	\$ 5,736,087.00	\$	5,082,996.89	11.39%	
LICENSES AND PERMITS	\$ 2,481.00	\$ 6,186.50	\$ 30,885.00	\$	24,698.50	20.03%	
CONTRIBUTION FROM LOCAL UNITS	\$ -	\$ 8,612.40	\$ 34,450.00	\$	25,837.60	25.00%	
INTEREST AND RENTS	\$ 4,533.41	\$ 15,339.30	\$ 27,400.00	\$	12,060.70	55.98%	
<b>TOTAL REVENUES</b>	\$ 648,057.77	\$ 2,055,337.15	\$ 11,771,362.00	\$	9,716,024.85	17.46%	
GENERAL GOVERNMENT	\$ 368,241.56	\$ 1,144,383.30	\$ 4,042,873.00	\$	2,898,489.70	28.31%	
JUDICIAL CONTROL	\$ 145,032.72	\$ 440,508.70	\$ 1,938,742.00	\$	1,498,233.30	22.72%	
PUBLIC SAFETY	\$ 365,897.63	\$ 1,035,334.63	\$ 4,945,870.00	\$	3,910,535.37	20.93%	
PUBLIC WORKS	\$ 1,141.74	\$ 3,430.46	\$ 17,833.00	\$	14,402.54	19.24%	
HEALTH & WELFARE	\$ 22,159.66	\$ 62,849.52	\$ 304,416.00	\$	241,566.48	20.65%	
COMMUNITY & ECONOMIC DEVELOP.	\$ 32,924.54	\$ 106,385.76	\$ 487,832.00	\$	381,446.24	21.81%	
RECREATION & CULTURE	\$ 2,297.26	\$ 25,602.12	\$ 55,137.00	\$	29,534.88	46.43%	
TRANSFERS IN	\$ 81,875.50	\$ 511,786.50	\$ 1,541,946.00	\$	1,030,159.50	33.19%	
TRANSFERS OUT	\$ -	\$ -	\$ 45,700.00	\$	45,700.00	0.00%	
<b>TOTAL EXPENDITURES</b>	\$ 1,019,570.61	\$ 3,330,280.99	\$ 13,380,349.00	\$	10,050,068.01	24.89%	
<b>TOTAL REVENUES</b>	\$ 648,057.77	\$ 2,055,337.15	\$ 11,771,362.00	\$	9,716,024.85	17.46%	
<b>TOTAL EXPENDITURES</b>	\$ 1,019,570.61	\$ 3,330,280.99	\$ 13,380,349.00	\$	10,050,068.01	24.89%	
	\$ (371,512.84)	\$ (1,274,943.84)	\$ (1,608,987.00)	\$	(334,043.16)		

GL NUMBER	DESCRIPTION	MONTH 03/31/2024	ACTIVITY FOR 03/31/2024	YTD BALANCE 03/31/2024	2024 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Net OTHER REVENUE		246,499.41		831,442.82	2,451,898.00	1,620,455.18	33.91
Net TAXES		250,171.07		653,090.11	5,736,087.00	5,082,996.89	11.39
Net FEDERAL GRANTS		17,832.40		17,832.40	161,634.00	143,801.60	11.03
Net STATE GRANTS		52,341.90		238,196.44	2,092,563.00	1,854,366.56	11.38
Net LICENSES AND PERMITS		2,481.00		6,186.50	30,885.00	24,698.50	20.03
Net CHARGES FOR SERVICES		72,864.93		277,413.58	1,195,015.00	917,601.42	23.21
Net FINES AND FORFEITS		1,333.65		7,223.60	41,430.00	34,206.40	17.44
Net INTEREST AND RENTS		4,533.41		15,339.30	27,400.00	12,060.70	55.98
Net CONTRIBUTION FROM LOCAL UNITS		0.00		8,612.40	34,450.00	25,837.60	25.00
<b>TOTAL REVENUES</b>		<b>648,057.77</b>		<b>2,055,337.15</b>	<b>11,771,362.00</b>	<b>9,716,024.85</b>	<b>17.46</b>

EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 03/31/2024  
 % Fiscal Year Completed: 24.86

GL NUMBER	DESCRIPTION	MONTH 03/31/2024	YTD BALANCE 03/31/2024	2024 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND GENERAL GOVERNMENT		368,241.56	1,144,383.30	4,042,873.00	2,898,489.70	28.31
TRANSFERS OUT		0.00	0.00	45,700.00	45,700.00	0.00
JUDICIAL CONTROL		145,032.72	440,508.70	1,938,742.00	1,498,233.30	22.72
PUBLIC SAFETY		365,897.63	1,035,334.63	4,945,870.00	3,910,535.37	20.93
PUBLIC WORKS		1,141.74	3,430.46	17,833.00	14,402.54	19.24
HEALTH AND WELFARE		22,159.66	62,849.52	304,416.00	241,566.48	20.65
COMMUNITY AND ECONOMIC DEVELOPMENT		32,924.54	106,385.76	487,832.00	381,446.24	21.81
RECREATION AND CULTURE		2,297.26	25,602.12	55,137.00	29,534.88	46.43
TRANSFERS IN		81,875.50	511,786.50	1,541,946.00	1,030,159.50	33.19
TOTAL EXPENDITURES		1,019,570.61	3,330,280.99	13,380,349.00	10,050,068.01	24.89

GL NUMBER	DESCRIPTION	MONTH 03/31/2024	YTD BALANCE 03/31/2024	2024 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>						
<b>Revenues</b>						
101-969-699.218	TRANSFER IN-FUND 218	0.00	0.00	20,000.00	20,000.00	0.00
101-969-699.276	TRANS FROM 276 REIMB GRANT ADV	0.00	0.00	200,000.00	200,000.00	0.00
<b>TOTAL REVENUES</b>		<b>69,596.70</b>	<b>242,596.70</b>	<b>870,601.00</b>	<b>628,004.30</b>	<b>27.87</b>
<b>Expenditures</b>						
101-969-995.001	FRIEND OF THE COURT	5,996.17	17,988.51	71,954.00	53,965.49	25.00
101-969-995.002	LAW LIBRARY PROJECT	297.50	892.50	3,570.00	2,677.50	25.00
101-969-995.003	FAMILY DIVISION	4,719.58	14,158.74	56,635.00	42,476.26	25.00
101-969-995.006	TRANSFER TO PLAZA POOL	0.00	25,000.00	25,000.00	0.00	100.00
101-969-995.007	DISTRICT HEALTH DEPARTMENT	10,587.25	31,761.75	127,047.00	95,285.25	25.00
101-969-995.009	CHILD CARE FUND	32,148.33	96,444.99	385,780.00	289,335.01	25.00
101-969-995.011	CHILD CARE BLENDED FUNDING	0.00	150,000.00	150,000.00	0.00	100.00
101-969-995.012	FAMILY INDEPENDENCE AGENCY	2,000.00	6,000.00	24,000.00	18,000.00	25.00
101-969-995.013	FIA CHILD CARE SUB ACCOUNT	166.67	500.01	2,000.00	1,499.99	25.00
101-969-995.015	MULTI COUNTY CIRCUIT COURT	25,960.00	77,880.00	311,520.00	233,640.00	25.00
101-969-995.023	INDIGENT DEFENSE SYSTEM	0.00	41,160.00	164,640.00	123,480.00	25.00
101-969-995.030	TRANS TO 276 GRANT ADV	0.00	50,000.00	200,000.00	150,000.00	25.00
<b>TOTAL EXPENDITURES</b>		<b>81,875.50</b>	<b>511,786.50</b>	<b>1,522,146.00</b>	<b>1,010,359.50</b>	<b>33.62</b>
<b>Net - Dept 969 - APPROPRIATIONS/OTHER CO FUNDS</b>		<b>(12,278.80)</b>	<b>(269,189.80)</b>	<b>(651,545.00)</b>	<b>(382,355.20)</b>	
<b>TOTAL REVENUES</b>						
<b>TOTAL EXPENDITURES</b>		<b>648,057.77</b>	<b>2,055,337.15</b>	<b>11,771,362.00</b>	<b>9,716,024.85</b>	<b>17.46</b>
<b>NET OF REVENUES &amp; EXPENDITURES</b>		<b>1,019,570.61</b>	<b>3,330,280.99</b>	<b>13,380,349.00</b>	<b>10,050,068.01</b>	<b>24.89</b>
		<b>(371,512.84)</b>	<b>(1,274,943.84)</b>	<b>(1,608,987.00)</b>	<b>(334,043.16)</b>	<b>79.24</b>

## Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	415,713.91
101-000-002.000	CASH-SAVINGS	1,422,951.33
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	516,162.69
101-000-026.000	TAXES RECEIVABLE-CURRENT REAL &	250,103.00
Total Assets		<u>2,609,480.93</u>
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	31,164.51
101-000-360.000	UNAVAILABLE PROPERTY TAXES	200,551.00
Total Liabilities		<u>231,715.51</u>
*** Fund Balance ***		
101-000-382.000	REPLACE/ACQUIRE BLDG & LAND RESE	75,000.00
101-000-382.001	ROOF REPLACEMENT RESERVE	268.00
101-000-384.001	TECH RESERVE-JAIL SOFTWARE	8,210.00
101-000-385.000	GF OBLIGATION RESERVE (BOR, MTT,	100,000.00
101-000-386.000	ECONOMIC DEVELOPMENT RESERVE	75,000.00
101-000-387.000	AIR QUALITY CONTROL COMMITTEE RE	536.00
101-000-388.000	ADULT COURT UNEMPLOYMENT CLAIMS	9,000.00
101-000-390.000	GENERAL FUND FUND BALANCE	3,384,695.26
Total Fund Balance		<u>3,652,709.26</u>
Beginning Fund Balance		3,652,709.26
Net of Revenues VS Expenditures		(1,274,943.84)
Fund Balance Adjustments		0.00
Ending Fund Balance		2,377,765.42
Total Liabilities And Fund Balance		<u>2,609,480.93</u>