



# Alpena County Treasurer's Office

Kimberly Ludlow  
*Treasurer*

720 West Chisholm, Ste. #3  
Alpena, Michigan – 49707-2456  
Telephone: (989)354-9534  
Fax: (989)354-9645

	<u>2022</u>	<u>2023</u>
GENERAL FUND <u>UNRESRICTED FUND BALANCE</u> AS OF JANUARY 1ST (cash & investments)	4,384,382.10	4,449,718.59
TOTAL OF ACTUAL REVENUES COLLECTED THROUGH DECEMBER 31, 2023	11,258,009.03	12,177,332.72
TOTAL OF ACTUAL EXPENDITURES MADE THROUGH DECEMBER 31, 2023	(11,301,420.74)	(12,774,065.47)
CASH ON HAND GENERAL FUND ONLY THROUGH DECEMBER 31, 2023	4,340,970.39	3,852,985.84
BREAKDOWN OF CHECKING ACCOUNT AS OF DECEMBER 31, 2023	UNRESERVED RESERVED	3,584,971.84 268,014.00

BUDGETS SHOULD BE AT 100.00% FOR DECEMBER  
101.21% 12/2022 YOUR REVENUES FOR 12/2023 = 99.12%  
95.94% 12/2022 YOUR EXPENSES FOR 12/2023 = 96.44%

	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenue</b>								
January	\$ 667,852.09	\$ 468,543.12	\$ 382,846.51	\$ 587,796.13	\$ 405,281.12	\$ 620,798.52	\$ 584,171.80	\$ 597,333.81
February	\$ 484,960.69	\$ 451,565.80	\$ 548,405.94	\$ 490,064.07	\$ 695,347.41	\$ 634,946.07	\$ 498,632.92	\$ 426,568.69
March	\$ 574,871.38	\$ 633,109.68	\$ 523,026.15	\$ 435,718.50	\$ 535,423.63	\$ 628,847.05	\$ 450,166.37	\$ 814,443.81
April	\$ 470,228.22	\$ 458,872.62	\$ 487,304.37	\$ 451,888.33	\$ 434,317.79	\$ 479,689.74	\$ 683,622.84	\$ 679,825.40
May	\$ 222,586.12	\$ 309,569.69	\$ 306,768.93	\$ 406,949.91	\$ 327,265.31	\$ 355,779.20	\$ 380,915.34	\$ 396,072.87
June	\$ 558,226.24	\$ 336,343.53	\$ 486,998.88	\$ 526,064.23	\$ 384,945.65	\$ 496,184.90	\$ 332,097.71	\$ 578,316.73
July	\$ 865,022.69	\$ 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	\$ 1,846,885.06	\$ 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	\$ 1,827,655.22	\$ 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	\$ 670,086.47	\$ 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	\$ 598,150.13	\$ 500,632.91	\$ 343,818.92	\$ 371,355.45	\$ 379,928.00	\$ 448,516.92	\$ 1,075,856.40	\$ 623,899.17
December	\$ 611,843.72	\$ 435,419.60	\$ 940,266.81	\$ 482,247.23	\$ 394,386.15	\$ 514,821.71	\$ 525,923.05	\$ 611,024.62
<b>TOTALS</b>	\$ 9,398,368.03	\$ 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
<b>% OF GROWTH</b>								
<b>Expense</b>								
January	\$ 943,011.21	\$ 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
February	\$ 869,625.20	\$ 678,232.63	\$ 785,230.28	\$ 799,340.48	\$ 874,441.52	\$ 818,624.11	\$ 816,667.54	\$ 943,715.40
March	\$ 621,340.32	\$ 889,799.32	\$ 842,787.94	\$ 793,948.05	\$ 708,334.03	\$ 802,957.15	\$ 1,008,384.00	\$ 956,294.40
April	\$ 774,550.97	\$ 671,502.91	\$ 705,938.07	\$ 890,955.45	\$ 1,246,654.62	\$ 790,815.53	\$ 790,461.63	\$ 1,044,879.28
May	\$ 707,278.50	\$ 749,905.24	\$ 735,209.85	\$ 730,130.60	\$ 669,053.16	\$ 737,715.12	\$ 952,946.52	\$ 909,467.77
June	\$ 638,220.81	\$ 716,654.79	\$ 687,603.50	\$ 721,913.16	\$ 669,159.27	\$ 757,134.59	\$ 933,947.38	\$ 1,142,958.57
July	\$ 627,691.08	\$ 660,413.00	\$ 720,630.35	\$ 809,317.23	\$ 950,786.68	\$ 926,210.50	\$ 970,635.76	\$ 952,987.61
August	\$ 641,456.67	\$ 782,488.78	\$ 1,073,562.38	\$ 928,549.98	\$ 676,356.06	\$ 685,786.79	\$ 957,621.99	\$ 1,065,048.69
September	\$ 794,162.77	\$ 821,826.09	\$ 629,858.50	\$ 600,567.59	\$ 742,899.58	\$ 719,577.55	\$ 787,961.57	\$ 988,625.27
October	\$ 679,571.07	\$ 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	\$ 650,376.00	\$ 707,672.28	\$ 984,874.59	\$ 681,141.25	\$ 694,257.63	\$ 879,954.84	\$ 853,765.07	\$ 977,322.56
December	\$ 1,036,019.52	\$ 1,023,983.67	\$ 833,834.49	\$ 1,272,115.51	\$ 1,031,768.21	\$ 1,582,784.09	\$ 1,131,909.36	\$ 1,233,211.45
<b>TOTALS</b>	\$ 8,983,304.12	\$ 9,157,624.01	\$ 10,797,019.33	\$ 9,984,917.76	\$ 10,285,418.86	\$ 11,283,852.79	\$ 11,322,048.74	\$ 12,774,065.47
<b>% OF GROWTH</b>								
<b>Net Rev VS Exp</b>	\$ 415,063.91	\$ 108,660.32	\$ 30,143.45	\$ (500,414.53)	\$ 8,506.14	\$ (7,808.99)	\$ (66,998.71)	\$ (596,732.75)

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 12/31/2023  
 % Fiscal Year Completed: 100

DESCRIPTION	ACTIVITY FOR MONTH	YTD BALANCE	AMENDED		DIFFERENCE AVAILABLE	% BDGT USED
			12/31/2023	12/31/2023		
OTHER REVENUE	\$ 274,695.72	\$ 2,984,795.49	\$ 3,038,798.98	\$ 54,003.49	98.22%	
STATE GRANTS	\$ 233,459.10	\$ 2,088,660.44	\$ 1,993,256.82	\$ (95,403.62)	104.79%	
CHARGES FOR SERVICES	\$ 65,899.39	\$ 1,261,836.82	\$ 1,292,071.00	\$ 30,234.18	97.66%	
FINES AND FORFEITS	\$ 4,418.45	\$ 35,299.81	\$ 40,927.00	\$ 5,627.19	86.25%	
FEDERAL GRANTS	\$ -	\$ 147,010.50	\$ 241,221.00	\$ 94,210.50	60.94%	
TAXES	\$ 26,085.62	\$ 5,544,513.46	\$ 5,581,122.00	\$ 36,608.54	99.34%	
LICENSES AND PERMITS	\$ 1,205.50	\$ 29,235.25	\$ 30,885.00	\$ 1,649.75	94.66%	
CONTRIBUTION FROM LOCAL UNITS	\$ -	\$ 32,026.30	\$ 31,103.00	\$ (923.30)	102.97%	
INTEREST AND RENTS	\$ 5,260.84	\$ 53,954.65	\$ 36,284.00	\$ (17,670.65)	148.70%	
<b>TOTAL REVENUES</b>	\$ 611,024.62	\$ 12,177,332.72	\$ 12,285,668.80	\$ 108,336.08	99.12%	
GENERAL GOVERNMENT	\$ 325,091.29	\$ 3,637,306.16	\$ 4,134,782.06	\$ 497,475.90	87.97%	
JUDICIAL CONTROL	\$ 221,955.56	\$ 1,828,137.14	\$ 1,849,915.86	\$ 21,778.72	98.82%	
PUBLIC SAFETY	\$ 500,930.65	\$ 4,700,429.28	\$ 4,581,916.00	\$ (118,513.28)	102.59%	
PUBLIC WORKS	\$ 2,387.21	\$ 29,382.32	\$ 31,703.00	\$ 2,320.68	92.68%	
HEALTH & WELFARE	\$ 29,456.37	\$ 290,440.88	\$ 309,854.00	\$ 19,413.12	93.73%	
COMMUNITY & ECONOMIC DEVELOP.	\$ 69,006.37	\$ 446,291.73	\$ 438,917.00	\$ (7,374.73)	101.68%	
RECREATION & CULTURE	\$ -	\$ 14,363.96	\$ 69,500.00	\$ 55,136.04	20.67% <i>*Apex Expansion</i>	
TRANSFERS IN	\$ 84,384.00	\$ 1,782,885.00	\$ 1,783,847.00	\$ 962.00	99.95%	
TRANSFERS OUT	\$ -	\$ 44,829.00	\$ 44,829.00	\$ -	100.00%	
<b>TOTAL EXPENDITURES</b>	\$ 1,233,211.45	\$ 12,774,065.47	\$ 13,245,263.92	\$ 471,198.45	96.44%	
<b>TOTAL REVENUES</b>	\$ 611,024.62	\$ 12,177,332.72	\$ 12,285,668.80	\$ 108,336.08	99.12%	
<b>TOTAL EXPENDITURES</b>	\$ 1,233,211.45	\$ 12,774,065.47	\$ 13,245,263.92	\$ 471,198.45	96.44%	
	\$ (622,186.83)	\$ (596,732.75)	\$ (959,595.12)	\$ (362,862.37)		

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 12/31/2023	YTD BALANCE 12/31/2023	2023 AMENDED BUDGET	DIFFERENCE	% BDTG USED
Fund 101 - GENERAL FUND						
Net FEDERAL GRANTS		0.00	147,010.50	241,221.00	(94,210.50)	60.94
Net OTHER REVENUE		274,695.72	2,984,795.49	3,038,798.98	(54,003.49)	98.22
Net TAXES		26,085.62	5,544,513.46	5,581,122.00	(36,608.54)	99.34
Net STATE GRANTS		233,459.10	2,088,660.44	1,993,256.82	95,403.62	104.79
Net LICENSES AND PERMITS		1,205.50	29,235.25	30,885.00	(1,649.75)	94.66
Net CHARGES FOR SERVICES		65,899.39	1,261,836.82	1,292,071.00	(30,234.18)	97.66
Net FINES AND FORFEITS		4,418.45	35,299.81	40,927.00	(5,627.19)	86.25
Net INTEREST AND RENTS		5,260.84	53,954.65	36,284.00	17,670.65	148.70
Net CONTRIBUTION FROM LOCAL UNITS		0.00	32,026.30	31,103.00	923.30	102.97
<b>Fund 101 - GENERAL FUND: TOTAL REVENUES</b>		<b>611,024.62</b>	<b>12,177,332.72</b>	<b>12,285,668.80</b>	<b>(108,336.08)</b>	<b>99.12</b>

EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 12/31/2023  
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 12/31/2023	YTD BALANCE 12/31/2023	AMENDED BUDGET	2023 BUDGET	AVAILABLE BALANCE	% BDTG USED
Fund 101 - GENERAL FUND							
GENERAL GOVERNMENT							
	TRANSFERS OUT	325,091.29	3,637,306.16	4,134,782.06		497,475.90	87.97
	JUDICIAL CONTROL	0.00	44,829.00	44,829.00		0.00	100.00
	PUBLIC SAFETY	221,955.56	1,828,137.14	1,849,915.86		21,778.72	98.82
	PUBLIC WORKS	500,930.65	4,700,429.28	4,581,916.00		(118,513.28)	102.59
	HEALTH AND WELFARE	2,387.21	29,382.32	31,703.00		2,320.68	92.68
	COMMUNITY AND ECONOMIC DEVELOPMENT	29,456.37	290,440.88	309,854.00		19,413.12	93.73
	RECREATION AND CULTURE	69,006.37	446,291.73	438,917.00		(7,374.73)	101.68
	TRANSFERS IN	0.00	14,363.96	69,500.00		55,136.04	20.67
	TOTAL EXPENDITURES	84,384.00	1,782,885.00	1,783,847.00		962.00	99.95
		1,233,211.45	12,774,065.47	13,245,263.92		471,198.45	96.44

GL NUMBER	DESCRIPTION	MONTH 12/31/2023	YTD BALANCE 12/31/2023	2023 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
Expenditures						
101-969-995.023	INDIGENT DEFENSE SYSTEM	0.00	264,640.00	264,640.00	0.00	100.00
101-969-995.030	TRANS TO 276 GRANT ADV	0.00	200,637.00	200,637.00	0.00	100.00
TOTAL EXPENDITURES		84,384.00	1,782,885.00	1,782,885.00	0.00	100.00
Net - Dept 969 - APPROPRIATIONS/OTHER CO FUNDS						
		118,215.90	(710,324.02)	(643,625.02)	66,699.00	
TOTAL REVENUES		611,024.62	12,177,332.72	12,285,668.80	108,336.08	99.12
TOTAL EXPENDITURES		1,233,211.45	12,774,065.47	13,245,263.92	471,198.45	96.44
NET OF REVENUES & EXPENDITURES		(622,186.83)	(596,732.75)	(959,595.12)	(362,862.37)	62.19

## Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	1,338,003.22
101-000-002.000	CASH-SAVINGS	1,449,694.47
101-000-003.000	CERTIFICATES OF DEPOSIT	449,588.12
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	509,258.60
101-000-026.000	TAXES RECEIVABLE-CURRENT REAL &	250,103.00
101-000-040.000	ACCOUNTS RECEIVABLE	837,176.45
101-000-056.000	INTEREST RECEIVABLE	5,306.39
101-000-078.000	DUE FROM STATE	162,296.19
Total Assets		5,005,976.44
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	157,404.47
101-000-257.000	SALARIES PAYABLE	175,617.13
101-000-360.000	UNAVAILABLE PROPERTY TAXES	200,551.00
101-000-360.001	DEFERRED INFLOW RECEIVABLE	619,418.00
Total Liabilities		1,152,990.60
*** 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	4,181,704.59
Total Fund Balance		4,449,718.59
Beginning Fund Balance		4,462,106.59
Net of Revenues VS Expenditures		(596,732.75)
Fund Balance Adjustments		(12,388.00)
Ending Fund Balance		3,852,985.84

01/04/2024 10:19 AM

User: LUDLOWK

DB: Alpena County

BALANCE SHEET FOR ALPENA COUNTY

P

Period Ending 12/31/2023

Fund 101 GENERAL FUND

GL Number	Description	Balance
	Total Liabilities And Fund Balance	5,005,976.44