



# 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>2021</u>	<u>2022</u>
GENERAL FUND <u>UNRESRICTED FUND BALANCE</u> AS OF JANUARY 1ST (cash & investments)	4,182,962.23	4,384,382.10
TOTAL OF ACTUAL REVENUES COLLECTED THROUGH DECEMBER 31, 2022	11,276,043.80	11,255,050.03
TOTAL OF ACTUAL EXPENDITURES MADE THROUGH DECEMBER 31, 2022	(11,283,852.79)	(11,322,048.74)
CASH ON HAND GENERAL FUND ONLY THROUGH DECEMBER 31, 2022	4,175,153.24	4,317,383.39
BREAKDOWN OF CHECKING ACCOUNT AS OF DECEMBER 31, 2022	UNRESERVED RESERVED	3,949,369.39 368,014.00

BUDGETS SHOULD BE AT 100.00% FOR DECEMBER  
 100.47% 12/2021 YOUR REVENUES FOR 12/2022 = 101.21%  
 93.82% 12/2021 YOUR EXPENSES FOR 12/2022 = 95.94%

**Revenue/Expense Comparison Chart by Month/Year  
General Fund Only**

	2015	2016	2017	2018	2019	2020	2021	2022
<b>Revenue</b>								
January	\$ 599,366.54	\$ 667,852.09	\$ 468,543.12	\$ 382,846.51	\$ 587,796.13	\$ 405,281.12	\$ 620,798.52	\$ 584,171.80
February	\$ 526,841.96	\$ 484,960.69	\$ 451,565.80	\$ 548,405.94	\$ 490,064.07	\$ 695,347.41	\$ 634,946.07	\$ 498,632.92
March	\$ 554,998.20	\$ 574,871.38	\$ 633,109.68	\$ 523,026.15	\$ 435,718.50	\$ 535,423.63	\$ 628,847.05	\$ 450,166.37
April	\$ 705,073.45	\$ 470,228.22	\$ 458,872.62	\$ 487,304.37	\$ 451,888.33	\$ 434,317.79	\$ 479,689.74	\$ 683,622.84
May	\$ 219,820.43	\$ 222,586.12	\$ 309,569.69	\$ 306,768.93	\$ 406,949.91	\$ 327,265.31	\$ 355,779.20	\$ 380,915.34
June	\$ 330,497.34	\$ 558,226.24	\$ 336,343.53	\$ 486,998.88	\$ 526,064.23	\$ 384,945.65	\$ 496,184.90	\$ 332,097.71
July	\$ 1,026,673.33	\$ 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
August	\$ 1,821,982.06	\$ 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
September	\$ 1,810,651.13	\$ 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
October	\$ 691,367.39	\$ 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
November	\$ 286,997.94	\$ 598,150.13	\$ 500,632.91	\$ 343,818.92	\$ 371,355.45	\$ 379,928.00	\$ 448,516.92	\$ 1,075,856.40
December	\$ 533,758.77	\$ 611,843.72	\$ 435,419.60	\$ 940,266.81	\$ 482,247.23	\$ 394,386.15	\$ 514,821.71	\$ 525,923.05
<b>TOTALS</b>	\$ 9,108,028.54	\$ 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
<b>% OF GROWTH</b>								
<b>Expense</b>								
January	\$ 834,192.31	\$ 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
February	\$ 853,712.97	\$ 869,625.20	\$ 678,232.63	\$ 785,230.28	\$ 799,340.48	\$ 874,441.52	\$ 818,624.11	\$ 816,667.54
March	\$ 641,471.04	\$ 621,340.32	\$ 889,799.32	\$ 842,787.94	\$ 793,948.05	\$ 708,334.03	\$ 802,957.15	\$ 1,008,384.00
April	\$ 640,201.11	\$ 774,550.97	\$ 671,502.91	\$ 705,938.07	\$ 890,955.45	\$ 1,246,654.62	\$ 790,815.53	\$ 790,461.63
May	\$ 775,954.26	\$ 707,278.50	\$ 749,905.24	\$ 735,209.85	\$ 730,130.60	\$ 669,053.16	\$ 737,715.12	\$ 952,946.52
June	\$ 645,186.56	\$ 638,220.81	\$ 716,654.79	\$ 687,603.50	\$ 721,913.16	\$ 669,159.27	\$ 757,134.59	\$ 933,947.38
July	\$ 626,184.94	\$ 627,691.08	\$ 660,413.00	\$ 720,630.35	\$ 809,317.23	\$ 950,786.68	\$ 926,210.50	\$ 970,635.76
August	\$ 668,494.08	\$ 641,456.67	\$ 782,488.78	\$ 1,073,562.38	\$ 928,549.98	\$ 676,356.06	\$ 685,786.79	\$ 957,621.99
September	\$ 621,159.12	\$ 794,162.77	\$ 821,826.09	\$ 629,858.50	\$ 600,567.59	\$ 742,899.58	\$ 719,577.55	\$ 787,961.57
October	\$ 724,774.30	\$ 679,571.07	\$ 619,685.62	\$ 1,828,428.03	\$ 730,403.60	\$ 774,101.38	\$ 932,611.67	\$ 1,092,094.35
November	\$ 628,986.95	\$ 650,376.00	\$ 707,672.28	\$ 984,874.59	\$ 681,141.25	\$ 694,257.63	\$ 879,954.84	\$ 853,765.07
December	\$ 992,500.40	\$ 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
<b>TOTALS</b>	\$ 8,652,818.04	\$ 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
<b>% OF GROWTH</b>								
<b>Net Rev VS Exp</b>	\$ 455,210.50	\$ 415,063.91	\$ 108,660.32	\$ 30,143.45	\$ (500,414.53)	\$ 8,506.14	\$ (7,808.99)	\$ (66,998.71)
<b>1</b>	increase							

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 12/31/2022  
 % Fiscal Year Completed: 100

DESCRIPTION	ACTIVITY FOR MONTH	YTD BALANCE	AMENDED		DIFFERENCE AVAILABLE	% BDGT USED
			12/31/2022	12/31/2022		
OTHER REVENUE	\$ 56,701.42	\$ 2,547,908.06	\$ 2,549,061.00	\$ 1,152.94	99.95%	
STATE GRANTS	\$ 261,567.77	\$ 1,927,485.61	\$ 1,868,811.00	\$ (58,674.61)	103.14%	
CHARGES FOR SERVICES	\$ 94,870.03	\$ 1,408,396.92	\$ 1,399,097.00	\$ (9,299.92)	100.66%	
FINES AND FORFEITS	\$ 2,036.15	\$ (13,466.41)	\$ 10,159.00	\$ 23,625.41	-132.56%	
FEDERAL GRANTS	\$ 55,520.65	\$ 140,431.87	\$ 218,548.00	\$ 78,116.13	64.26%	
TAXES	\$ 48,490.28	\$ 5,134,199.81	\$ 4,970,489.00	\$ (163,710.81)	103.29%	
LICENSES AND PERMITS	\$ 1,859.00	\$ 36,169.50	\$ 35,875.00	\$ (294.50)	100.82%	
CONTRIBUTION FROM LOCAL UNITS	\$ -	\$ 28,023.17	\$ 26,443.00	\$ (1,580.17)	105.98%	
INTEREST AND RENTS	\$ 4,877.75	\$ 45,901.50	\$ 41,584.00	\$ (4,317.50)	110.38%	
<b>TOTAL REVENUES</b>	\$ 525,923.05	\$ 11,255,050.03	\$ 11,120,067.00	\$ (134,983.03)	101.21%	
GENERAL GOVERNMENT	\$ 340,374.41	\$ 3,444,408.10	\$ 3,789,337.00	\$ 344,928.90	90.90%	
JUDICIAL CONTROL	\$ 187,921.03	\$ 1,645,089.46	\$ 1,831,975.00	\$ 186,885.54	89.80%	
PUBLIC SAFETY	\$ 467,029.54	\$ 3,818,252.89	\$ 3,730,626.00	\$ (87,626.89)	102.35%	
PUBLIC WORKS	\$ 17,704.12	\$ 64,648.21	\$ 68,430.00	\$ 3,781.79	94.47%	
HEALTH & WELFARE	\$ 13,699.51	\$ 211,488.36	\$ 224,643.00	\$ 13,154.64	94.14%	
COMMUNITY & ECONOMIC DEVELOP.	\$ 31,046.37	\$ 373,565.72	\$ 390,000.00	\$ 16,434.28	95.79%	
TRANSFERS IN	\$ 74,134.38	\$ 1,713,088.00	\$ 1,714,863.00	\$ 1,775.00	99.90%	
TRANSFERS OUT	\$ -	\$ 51,508.00	\$ 51,508.00	\$ -	100.00%	
<b>TOTAL EXPENDITURES</b>	\$ 1,131,909.36	\$ 11,322,048.74	\$ 11,801,382.00	\$ 479,333.26	95.94%	
<b>TOTAL REVENUES</b>	\$ 525,923.05	\$ 11,255,050.03	\$ 11,120,067.00	\$ (134,983.03)	101.21%	
<b>TOTAL EXPENDITURES</b>	\$ 1,131,909.36	\$ 11,322,048.74	\$ 11,801,382.00	\$ 479,333.26	95.94%	
	\$ (605,986.31)	\$ (66,998.71)	\$ (681,315.00)	\$ (614,316.29)		

Period Ending 12/31/2022

## Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	1,774,263.88
101-000-002.000	CASH-SAVINGS	866,748.82
101-000-003.000	CERTIFICATES OF DEPOSIT	1,455,211.85
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	194,092.36
101-000-026.000	TAXES RECEIVABLE-CURRENT REAL &	262,193.00
101-000-040.000	ACCOUNTS RECEIVABLE	10,277.73
101-000-056.000	INTEREST RECEIVABLE	90.64
101-000-078.000	DUE FROM STATE	48,761.93
101-000-123.000	PREPAID EXPENSES	9,995.00
Total Assets		<u>4,626,185.21</u>
*** Liabilities ***		
101-000-202.000	GENERAL FUND ACCTS PAYABLE	50,161.83
101-000-257.000	SALARIES PAYABLE	66,061.99
101-000-360.000	UNAVAILABLE PROPERTY TAXES	192,578.00
Total Liabilities		<u>308,801.82</u>
*** Fund Balance ***		
101-000-382.000	REPLACE/ACQUIRE BLDG & LAND RESE	75,000.00
101-000-382.001	ROOF REPLACEMENT RESERVE	268.00
101-000-383.000	FIA/MDOT OBLIGATIONS	100,000.00
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	4,016,368.10
Total Fund Balance		<u>4,384,382.10</u>
Beginning Fund Balance		4,581,156.10
Net of Revenues VS Expenditures		(66,998.71)
Fund Balance Adjustments		(196,774.00)

01/03/2023 04:17 PM

User: LUDLOWK

DP: Alpena County

BALANCE SHEET FOR ALPENA COUNTY

P

Period Ending 12/31/2022

Fund 101 GENERAL FUND

GL Number	Description	Balance
	Ending Fund Balance	4,317,383.39
	Total Liabilities And Fund Balance	4,626,185.21

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 12/31/2022	YTD BALANCE 12/31/2022	2022 AMENDED BUDGET	DIFFERENCE	% BGD USED
Fund 101 - GENERAL FUND						
Net OTHER REVENUE		56,701.42	2,547,908.06	2,549,061.00	(1,152.94)	99.95
Net TAXES		48,490.28	5,134,199.81	4,970,489.00	163,710.81	103.29
Net FEDERAL GRANTS		55,520.65	140,431.87	218,548.00	(78,116.13)	64.26
Net STATE GRANTS		261,567.77	1,927,485.61	1,868,811.00	58,674.61	103.14
Net LICENSES AND PERMITS		1,859.00	36,169.50	35,875.00	294.50	100.82
Net CHARGES FOR SERVICES		94,870.03	1,408,396.92	1,399,097.00	9,299.92	100.66
Net FINES AND FORFEITS		2,036.15	(13,466.41)	10,159.00	(23,625.41)	(132.56)
Net INTEREST AND RENTS		4,877.75	45,901.50	41,584.00	4,317.50	110.38
Net CONTRIBUTION FROM LOCAL UNITS		0.00	28,023.17	26,443.00	1,580.17	105.98
Fund 101 - GENERAL FUND: TOTAL REVENUES		525,923.05	11,255,050.03	11,120,067.00	134,983.03	101.21

EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 12/31/2022  
 % Fiscal Year Completed: 100.00

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 12/31/2022	YTD BALANCE 12/31/2022	AMENDED BUDGET	2022 BUDGET	AVAILABLE BALANCE	% BDT USED
Fund 101 - GENERAL FUND							
GENERAL GOVERNMENT							
TRANSFERS OUT		340,374.41	3,444,408.10	3,789,337.00		344,928.90	90.90
JUDICIAL CONTROL		0.00	51,508.00	51,508.00		0.00	100.00
PUBLIC SAFETY		187,921.03	1,645,089.46	1,831,975.00		186,885.54	89.80
PUBLIC WORKS		467,029.54	3,818,252.89	3,730,626.00		(87,626.89)	102.35
HEALTH AND WELFARE		17,704.12	64,648.21	68,430.00		3,781.79	94.47
COMMUNITY AND ECONOMIC DEVELOPMENT		13,699.51	211,488.36	224,643.00		13,154.64	94.14
TRANSFERS IN		31,046.37	373,565.72	390,000.00		16,434.28	95.79
TOTAL EXPENDITURES		74,134.38	1,713,088.00	1,714,863.00		1,775.00	99.90
		1,131,909.36	11,322,048.74	11,801,382.00		479,333.26	95.94

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 12/31/2022	YTD BALANCE 12/31/2022	AMENDED BUDGET	2022 BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND							
Total - Function TRANSFERS IN		(25,088.38)	(593,757.57)	(562,402.00)		31,355.57	105.58
TOTAL REVENUES		525,923.05	11,255,050.03	11,120,067.00		(134,983.03)	101.21
TOTAL EXPENDITURES		1,131,909.36	11,322,048.74	11,801,382.00		479,333.26	95.94
NET OF REVENUES & EXPENDITURES		(605,986.31)	(66,998.71)	(681,315.00)		(614,316.29)	9.83