



Alpena County Treasurer's Office

Kimberly Ludlow
Treasurer

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	<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 OCTOBER 31, 2023	9,653,270.58	10,942,408.93
TOTAL OF ACTUAL EXPENDITURES MADE THROUGH OCTOBER 31, 2023	(9,336,374.31)	(10,563,531.46)
CASH ON HAND GENERAL FUND ONLY THROUGH OCTOBER 31, 2023	4,701,278.37	4,828,596.06
BREAKDOWN OF CHECKING ACCOUNT AS OF OCTOBER 31, 2023	UNRESERVED RESERVED	4,560,582.06 268,014.00

BUDGETS SHOULD BE AT 83.34% FOR OCTOBER
94.18% 10/2022 YOUR REVENUES FOR 10/2023 = 92.86%
79.30% 10/2022 YOUR EXPENSES FOR 10/2023 = 79.95%

	2016	2017	2018	2019	2020	2021	2022	2023
Revenue								
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	
December	\$ 611,843.72	\$ 435,419.60	\$ 940,266.81	\$ 482,247.23	\$ 394,386.15	\$ 514,821.71	\$ 525,923.05	
TOTALS	\$ 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	\$ 10,942,408.93
% OF GROWTH								
Expense								
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	
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	
TOTALS	\$ 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	\$ 10,563,531.46
% OF GROWTH								
Net Rev VS Exp	\$ 415,063.91	\$ 108,660.32	\$ 30,143.45	\$ (500,414.53)	\$ 8,506.14	\$ (7,808.99)	\$ (66,998.71)	\$ 378,877.47

DESCRIPTION	ACTIVITY FOR		YTD BALANCE	2023		DIFFERENCE	% BDGT	
	MONTH	10/31/2023		AMENDED	BUDGET			AVAILABLE
OTHER REVENUE	\$ 455,729.92	\$ 2,279,121.65	\$ 2,582,892.00	\$ 303,770.35	88.24%			
STATE GRANTS	\$ 347,505.77	\$ 1,815,809.50	\$ 1,950,294.82	\$ 134,485.32	93.10%			
CHARGES FOR SERVICES	\$ 158,217.13	\$ 1,095,601.18	\$ 1,289,161.00	\$ 193,559.82	84.99%			
FINES AND FORFEITS	\$ 1,526.79	\$ 27,308.91	\$ 40,927.00	\$ 13,618.09	66.73%			
FEDERAL GRANTS	\$ 51,294.56	\$ 147,010.50	\$ 241,221.00	\$ 94,210.50	60.94%			
TAXES	\$ 142,185.68	\$ 5,475,749.57	\$ 5,581,122.00	\$ 105,372.43	98.11%			
LICENSES AND PERMITS	\$ 1,645.00	\$ 27,403.75	\$ 30,885.00	\$ 3,481.25	88.73%			
CONTRIBUTION FROM LOCAL UNITS	\$ 8,612.40	\$ 32,026.30	\$ 31,103.00	\$ (923.30)	102.97%			
INTEREST AND RENTS	\$ 6,331.81	\$ 42,377.57	\$ 36,284.00	\$ (6,093.57)	116.79%			
TOTAL REVENUES	\$ 1,173,049.06	\$ 10,942,408.93	\$ 11,783,889.82	\$ 841,480.89	92.86%			
GENERAL GOVERNMENT	\$ 252,044.05	\$ 3,026,068.80	\$ 4,140,337.06	\$ 1,114,268.26	73.09%			
JUDICIAL CONTROL	\$ 137,880.37	\$ 1,466,898.49	\$ 1,820,233.86	\$ 353,335.37	80.59%			
PUBLIC SAFETY	\$ 386,841.23	\$ 3,805,047.07	\$ 4,571,797.00	\$ 766,749.93	83.23%			
PUBLIC WORKS	\$ 1,175.41	\$ 25,789.14	\$ 48,935.00	\$ 23,145.86	52.70%			
HEALTH & WELFARE	\$ 25,804.93	\$ 237,167.12	\$ 307,845.00	\$ 70,677.88	77.04%			
COMMUNITY & ECONOMIC DEVELOP.	\$ 18,467.09	\$ 343,614.84	\$ 426,164.00	\$ 82,549.16	80.63%			
RECREATION & CULTURE	\$ -	\$ -	\$ 69,500.00	\$ 69,500.00	0.00%			
TRANSFERS IN	\$ 275,703.25	\$ 1,614,117.00	\$ 1,783,847.00	\$ 169,730.00	90.49%			
TRANSFERS OUT	\$ -	\$ 44,829.00	\$ 44,829.00	\$ -	100.00%			
TOTAL EXPENDITURES	\$ 1,097,916.33	\$ 10,563,531.46	\$ 13,213,487.92	\$ 2,649,956.46	79.95%			
TOTAL REVENUES	\$ 1,173,049.06	\$ 10,942,408.93	\$ 11,783,889.82	\$ 841,480.89	92.86%			
TOTAL EXPENDITURES	\$ 1,097,916.33	\$ 10,563,531.46	\$ 13,213,487.92	\$ 2,649,956.46	79.95%			
	\$ 75,132.73	\$ 378,877.47	\$ (1,429,598.10)	\$ (1,808,475.57)				

***Apex Expansion**

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	2,292,404.69
101-000-002.000	CASH-SAVINGS	1,446,636.11
101-000-003.000	CERTIFICATES OF DEPOSIT	449,146.73
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	504,593.85
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		5,952,213.41
*** Liabilities ***		
101-000-202.000	ACCOUNTS PAYABLE	128,031.22
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		1,123,617.35
*** 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		378,877.47
Fund Balance Adjustments		(12,388.00)
Ending Fund Balance		4,828,596.06

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 10/31/2023	YTD BALANCE 10/31/2023	2023 AMENDED BUDGET	DIFFERENCE	% BDGT USED
Fund 101 - GENERAL FUND						
Net FEDERAL GRANTS		51,294.56	147,010.50	241,221.00	(94,210.50)	60.94
Net OTHER REVENUE		455,729.92	2,279,121.65	2,582,892.00	(303,770.35)	88.24
Net TAXES		142,185.68	5,475,749.57	5,581,122.00	(105,372.43)	98.11
Net STATE GRANTS		347,505.77	1,815,809.50	1,950,294.82	(134,485.32)	93.10
Net LICENSES AND PERMITS		1,645.00	27,403.75	30,885.00	(3,481.25)	88.73
Net CHARGES FOR SERVICES		158,217.13	1,095,601.18	1,289,161.00	(193,559.82)	84.99
Net FINES AND FORFEITS		1,526.79	27,308.91	40,927.00	(13,618.09)	66.73
Net INTEREST AND RENTS		6,331.81	42,377.57	36,284.00	6,093.57	116.79
Net CONTRIBUTION FROM LOCAL UNITS		8,612.40	32,026.30	31,103.00	923.30	102.97
Fund 101 - GENERAL FUND: TOTAL REVENUES		1,173,049.06	10,942,408.93	11,783,889.82	(841,480.89)	92.86

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 10/31/2023	YTD BALANCE 10/31/2023	AMENDED BUDGET 2023	DIFFERENCE	% BDTG USED
Fund 101 - GENERAL FUND						
GENERAL GOVERNMENT						
TRANSFERS OUT		252,044.05	3,026,068.80	4,140,337.06	(1,114,268.26)	73.09
JUDICIAL CONTROL		0.00	44,829.00	44,829.00	0.00	100.00
PUBLIC SAFETY		137,880.37	1,466,898.49	1,820,233.86	(353,335.37)	80.59
PUBLIC WORKS		386,841.23	3,805,047.07	4,571,797.00	(766,749.93)	83.23
HEALTH AND WELFARE		1,175.41	25,789.14	48,935.00	(23,145.86)	52.70
COMMUNITY AND ECONOMIC DEVELOPMENT		25,804.93	237,167.12	307,854.00	(70,686.88)	77.04
RECREATION AND CULTURE		18,467.09	343,614.84	426,164.00	(82,549.16)	80.63
TRANSFERS IN		0.00	0.00	69,500.00	(69,500.00)	0.00
Fund 101 - GENERAL FUND: TOTAL EXPENDITURES						
		1,097,916.33	10,563,531.46	13,213,496.92	(2,649,965.46)	79.95

GL NUMBER	DESCRIPTION	MONTH 10/31/2023	YTD BALANCE 10/31/2023	AMENDED BUDGET 2023	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
Revenues						
101-969-540.000	JUDGES' SALARY STANDARDIZATION-CC	0.00	32,006.80	32,007.00	0.20	100.00
101-969-542.000	STATE COURT EQUITY FUND	0.00	85,225.00	138,261.00	53,036.00	61.64
101-969-553.000	DRUG CASE INFORM.MANAGEMENT ACCOUNT	0.00	1,738.30	1,739.00	0.70	99.96
101-969-699.006	TRANSFER FROM 677 FUND	0.00	52,500.00	52,500.00	0.00	100.00
101-969-699.009	TRANSFER FROM ARPA FUND	0.00	300,000.00	300,000.00	0.00	100.00
101-969-699.216	TRANSFER IN-FUND216	0.00	0.00	35,000.00	35,000.00	0.00
101-969-699.217	TRANSFER IN-FUND 217	0.00	0.00	20,000.00	20,000.00	0.00
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	59,375.00	59,375.00	200,637.00	141,262.00	29.59
TOTAL REVENUES		59,375.00	530,845.10	800,144.00	269,298.90	66.34
Expenditures						
101-969-995.001	FRIEND OF THE COURT	5,716.83	57,168.30	68,602.00	11,433.70	83.33
101-969-995.002	LAW LIBRARY PROJECT	297.50	2,975.00	3,570.00	595.00	83.33
101-969-995.003	FAMILY DIVISION	4,545.83	45,458.30	54,550.00	9,091.70	83.33
101-969-995.006	TRANSFER TO PLAZA POOL	0.00	5,000.00	5,000.00	0.00	100.00
101-969-995.007	DISTRICT HEALTH DEPARTMENT	18,920.58	189,205.80	227,047.00	37,841.20	83.33
101-969-995.009	CHILD CARE FUND	27,981.68	329,816.80	385,780.00	55,963.20	85.49
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	1,953.83	19,538.30	23,446.00	3,907.70	83.33
101-969-995.013	FIA CHILD CARE SUB ACCOUNT	166.67	1,666.70	2,000.00	333.30	83.34
101-969-995.015	MULTI COUNTY CIRCUIT COURT	24,801.08	248,010.80	297,613.00	49,602.20	83.33
101-969-995.018	BUILDING/GROUNDS MAINTENANCE FUND	0.00	100,000.00	100,000.00	0.00	100.00
101-969-995.023	INDIGENT DEFENSE SYSTEM	141,160.00	264,640.00	264,640.00	0.00	100.00
101-969-995.030	TRANS TO 276 GRANT ADV	50,159.25	200,637.00	200,637.00	0.00	100.00
TOTAL EXPENDITURES		275,703.25	1,614,117.00	1,782,885.00	168,768.00	90.53
Net - Dept 969 - APPROPRIATIONS/OTHER CO FUNDS		(216,328.25)	(1,083,271.90)	(982,741.00)	100,530.90	
TOTAL REVENUES						
TOTAL REVENUES		1,173,049.06	10,942,408.93	11,783,889.82	841,480.89	92.86
TOTAL EXPENDITURES		1,097,916.33	10,563,531.46	13,213,496.92	2,649,965.46	79.95
NET OF REVENUES & EXPENDITURES		75,132.73	378,877.47	(1,429,607.10)	(1,808,484.57)	26.50