



# 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 AUGUST 31, 2023	6,533,262.01	7,332,714.97
TOTAL OF ACTUAL EXPENDITURES MADE THROUGH AUGUST 31, 2023	(7,456,318.39)	(8,476,989.86)
CASH ON HAND GENERAL FUND ONLY	3,461,325.72	3,305,443.70
BREAKDOWN OF CHECKING ACCOUNT AS OF AUGUST 31, 2023	UNRESERVED RESERVED	3,037,429.70 268,014.00

BUDGETS SHOULD BE AT 66.58% FOR AUGUST  
66.38% 8/2022 YOUR REVENUES FOR 8/2023 = 64.89%  
64.92% 8/2022 YOUR EXPENSES FOR 8/2023 = 65.45%

	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	
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	
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	
<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	\$ 7,332,714.97
<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	
October	\$ 679,571.07	\$ 619,685.62	\$ 1,828,428.03	\$ 730,403.60	\$ 774,101.38	\$ 932,611.67	\$ 1,092,094.35	
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	
<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	\$ 8,476,989.86
<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)	\$ (1,144,274.89)

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY

PERIOD ENDING 08/31/2023

% Fiscal Year Completed: **66.58**

DESCRIPTION	ACTIVITY FOR		YTD BALANCE	2023		DIFFERENCE	% BDGT
	MONTH	8/31/2023		AMENDED	BUDGET		
OTHER REVENUE	\$ 131,353.95	\$ 1,729,292.63	\$ 2,559,068.00	\$ 829,775.37	67.58%		
STATE GRANTS	\$ 210,006.27	\$ 1,361,193.87	\$ 1,906,891.82	\$ 545,697.95	71.38%		
CHARGES FOR SERVICES	\$ 108,020.71	\$ 829,227.01	\$ 1,232,689.00	\$ 403,461.99	67.27%		
FINES AND FORFEITS	\$ 2,721.45	\$ 24,178.90	\$ 40,427.00	\$ 16,248.10	59.81%		
FEDERAL GRANTS	\$ 50,000.00	\$ 95,715.94	\$ 176,090.00	\$ 80,374.06	54.36%		
TAXES	\$ 1,797,900.03	\$ 3,214,084.89	\$ 5,295,597.00	\$ 2,081,512.11	60.69%		
LICENSES AND PERMITS	\$ 1,686.50	\$ 24,575.25	\$ 30,885.00	\$ 6,309.75	79.57%		
CONTRIBUTION FROM LOCAL UNITS	\$ -	\$ 23,413.90	\$ 31,103.00	\$ 7,689.10	75.28%		
INTEREST AND RENTS	\$ 3,385.75	\$ 31,032.58	\$ 27,234.00	\$ (3,798.58)	113.95%		
<b>TOTAL REVENUES</b>	\$ 2,305,074.66	\$ 7,332,714.97	\$ 11,299,984.82	\$ 3,967,269.85	64.89%		
GENERAL GOVERNMENT	\$ 361,964.30	\$ 2,450,784.68	\$ 4,115,686.00	\$ 1,664,901.32	59.55%		
JUDICIAL CONTROL	\$ 137,770.35	\$ 1,188,155.16	\$ 1,846,676.82	\$ 658,521.66	64.34%		
PUBLIC SAFETY	\$ 432,612.86	\$ 3,047,371.71	\$ 4,316,579.00	\$ 1,269,207.29	70.60%		
PUBLIC WORKS	\$ 1,559.52	\$ 23,388.85	\$ 48,860.00	\$ 25,471.15	47.87%		
HEALTH & WELFARE	\$ 26,564.95	\$ 186,811.22	\$ 305,372.00	\$ 118,560.78	61.17%		
COMMUNITY & ECONOMIC DEVELOP.	\$ 20,192.71	\$ 286,619.49	\$ 426,164.00	\$ 139,544.51	67.26%		
RECREATION & CULTURE	\$ -	\$ -	\$ 69,500.00	\$ 69,500.00	0.00%		<b>*Apex Expansion</b>
TRANSFERS IN	\$ 84,384.00	\$ 1,249,029.75	\$ 1,778,847.00	\$ 529,817.25	70.22%		
TRANSFERS OUT	\$ -	\$ 44,829.00	\$ 44,829.00	\$ -	100.00%		
<b>TOTAL EXPENDITURES</b>	\$ 1,065,048.69	\$ 8,476,989.86	\$ 12,952,513.82	\$ 4,475,523.96	65.45%		
<b>TOTAL REVENUES</b>	\$ 2,305,074.66	\$ 7,332,714.97	\$ 11,299,984.82	\$ 3,967,269.85	64.89%		
<b>TOTAL EXPENDITURES</b>	\$ 1,065,048.69	\$ 8,476,989.86	\$ 12,952,513.82	\$ 4,475,523.96	65.45%		
	\$ 1,240,025.97	\$ (1,144,274.89)	\$ (1,652,529.00)	\$ (508,254.11)			

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 08/31/2023	YTD BALANCE 08/31/2023	AMENDED BUDGET	2023	DIFFERENCE	% BDTG USED
Fund 101 - GENERAL FUND							
Net FEDERAL GRANTS							
Net OTHER REVENUE		131,353.95	1,729,292.63	2,559,068.00		(829,775.37)	67.58
Net TAXES		1,797,900.03	3,214,084.89	5,295,597.00		(2,081,512.11)	60.69
Net STATE GRANTS		210,006.27	1,361,193.87	1,906,891.82		(545,697.95)	71.38
Net LICENSES AND PERMITS		1,686.50	24,575.25	30,885.00		(6,309.75)	79.57
Net CHARGES FOR SERVICES		108,020.71	829,227.01	1,232,689.00		(403,461.99)	67.27
Net FINES AND FORFEITS		2,721.45	24,178.90	40,427.00		(16,248.10)	59.81
Net INTEREST AND RENTS		3,385.75	31,032.58	27,234.00		3,798.58	113.95
Net CONTRIBUTION FROM LOCAL UNITS		0.00	23,413.90	31,103.00		(7,689.10)	75.28
<b>Fund 101 - GENERAL FUND: TOTAL REVENUES</b>		<b>2,305,074.66</b>	<b>7,332,714.97</b>	<b>11,299,984.82</b>		<b>(3,967,269.85)</b>	<b>64.89</b>

ACTIVITY FOR

GL NUMBER	DESCRIPTION	MONTH 08/31/2023	YTD BALANCE 08/31/2023	AMENDED BUDGET	2023 BUDGET	AVAILABLE BALANCE	% BUDGET USED
Fund 101 - GENERAL FUND							
GENERAL GOVERNMENT							
TRANSFERS OUT		361,964.30	2,450,784.68	4,115,686.00	1,664,901.32	1,664,901.32	59.55
JUDICIAL CONTROL		0.00	44,829.00	44,829.00	0.00	0.00	100.00
PUBLIC SAFETY		137,770.35	1,188,155.16	1,846,676.82	658,521.66	658,521.66	64.34
PUBLIC WORKS		432,612.86	3,047,371.71	4,316,579.00	1,269,207.29	1,269,207.29	70.60
HEALTH AND WELFARE		1,559.52	23,388.85	48,860.00	25,471.15	25,471.15	47.87
COMMUNITY AND ECONOMIC DEVELOPMENT		26,564.95	186,811.22	305,372.00	118,560.78	118,560.78	61.17
RECREATION AND CULTURE		20,192.71	286,619.49	426,164.00	139,544.51	139,544.51	67.26
TRANSFERS IN		0.00	0.00	69,500.00	69,500.00	69,500.00	0.00
TOTAL EXPENDITURES		84,384.00	1,249,029.75	1,778,847.00	529,817.25	529,817.25	70.22
		1,065,048.69	8,476,989.86	12,952,513.82	4,475,523.96	4,475,523.96	65.45

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	1,391,889.51
101-000-002.000	CASH-SAVINGS	1,242,248.52
101-000-003.000	CERTIFICATES OF DEPOSIT	35,490.99
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	500,000.00
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		<u>4,429,061.05</u>
*** Liabilities ***		
101-000-202.000	GENERAL FUND ACCTS 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		<u>1,123,617.35</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	4,181,704.59
Total Fund Balance		<u>4,449,718.59</u>
Beginning Fund Balance		4,462,106.59
Net of Revenues VS Expenditures		(1,144,274.89)
Fund Balance Adjustments		(12,388.00)
Ending Fund Balance		3,305,443.70