



# Alcona County Treasurer's Office

Kimberly Ludlow  
*Treasurer*

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	<u>2020</u>	<u>2021</u>
GENERAL FUND UNRESRICTED FUND BALANCE AS OF JANUARY 1ST (cash & investments)	4,366,475.92	4,182,962.23
TOTAL OF ACTUAL REVENUES COLLECTED THROUGH JULY 31, 2021	4,009,264.41	4,594,857.66
TOTAL OF ACTUAL EXPENDITURES MADE THROUGH JULY 31, 2021	(6,366,036.00)	(6,483,137.85)
CASH ON HAND GENERAL FUND ONLY THROUGH JULY 31, 2021	2,009,704.33	2,294,682.14
BREAKDOWN OF CHECKING ACCOUNT AS OF JULY 31, 2021	UNRESERVED RESERVED	1,726,936.14 567,746.00

BUDGETS SHOULD BE AT 58.20% FOR JULY  
42.11% 7/2020 YOUR REVENUES FOR 7/2021 = 45.84%  
58.59% 7/2020 YOUR EXPENSES FOR 7/2021 = 56.21%

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

	2014	2015	2016	2017	2018	2019	2020	2021
\$	303,090.37	599,366.54	667,852.09	468,543.12	382,846.51	587,796.13	405,281.12	620,798.52
\$	549,860.16	526,841.96	484,960.69	451,565.80	548,405.94	490,064.07	695,347.41	634,946.07
\$	525,498.70	554,998.20	574,871.38	633,109.68	523,026.15	435,718.50	535,423.63	628,847.05
\$	441,301.52	705,073.45	470,228.22	458,872.62	487,304.37	451,888.33	434,317.79	479,689.74
\$	338,513.59	219,820.43	222,586.12	309,569.69	306,768.93	406,949.91	327,265.31	355,779.20
\$	373,105.63	330,497.34	558,226.24	336,343.53	486,998.88	526,064.23	384,945.65	496,184.90
\$	985,669.78	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
\$	1,798,504.65	1,821,982.06	1,846,885.06	1,864,761.74	1,814,323.70	1,904,896.84	2,098,728.47	
\$	1,866,321.27	1,810,651.13	1,827,655.22	1,807,093.10	1,667,614.95	2,011,254.91	2,244,228.81	
\$	568,646.83	691,367.39	670,086.47	752,342.90	2,206,383.11	764,458.99	1,167,389.16	
\$	414,864.84	286,997.94	598,150.13	500,632.91	343,818.92	371,355.45	379,928.00	
\$	430,935.44	533,758.77	611,843.72	435,419.60	940,266.81	482,247.23	394,386.15	
\$	8,596,312.78	9,108,028.54	9,398,368.03	9,266,284.33	10,827,162.78	9,484,503.23	10,293,925.00	4,594,857.66
±1.50% Reduction		5.96 % Increase	3.19 % Increase	1.41% Reduction				
\$	664,074.56	834,192.31	943,011.21	835,459.68	969,061.35	1,026,534.86	1,247,606.72	1,649,680.85
\$	835,783.51	853,712.97	869,625.20	678,232.63	785,230.28	799,340.48	874,441.52	818,624.11
\$	673,547.16	641,471.04	621,340.32	889,799.32	842,787.94	793,948.05	708,334.03	802,957.15
\$	589,106.09	640,201.11	774,550.97	671,502.91	705,938.07	890,955.45	1,246,654.62	790,815.53
\$	775,378.47	775,954.26	707,278.50	749,905.24	735,209.85	730,130.60	669,053.16	737,715.12
\$	689,435.06	645,186.56	638,220.81	716,654.79	687,603.50	721,913.16	669,159.27	757,134.59
\$	742,599.88	626,184.94	627,691.08	660,413.00	720,630.35	809,317.23	950,786.68	926,210.50
\$	680,752.91	668,494.08	641,456.67	782,488.78	1,073,562.38	928,549.98	676,356.06	
\$	637,552.22	621,159.12	794,162.77	821,826.09	629,858.50	600,567.59	742,899.58	
\$	769,424.09	724,774.30	679,571.07	619,685.62	1,828,428.03	730,403.60	774,101.38	
\$	632,636.16	628,986.95	650,376.00	707,672.28	984,874.59	681,141.25	694,257.63	
\$	879,650.13	992,500.40	1,036,019.52	1,023,983.67	833,834.49	1,272,115.51	1,031,768.21	
\$	8,569,940.24	8,652,818.04	8,983,304.12	9,157,624.01	10,797,019.33	9,984,917.76	10,285,418.86	6,483,137.85
±1.264% Increase		0.97% Increase	3.82 % Increase	1.94% Increase				

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY  
 PERIOD ENDING 07/31/2021  
 % Fiscal Year Completed: **58.08**

DESCRIPTION	ACTIVITY FOR			YTD BALANCE	2021 AMENDED BUDGET	DIFFERENCE	
	MONTH	7/31/2021	7/31/2021			AVAILABLE	% BDGT
	7/31/2021	7/31/2021	7/31/2021			USED	
OTHER REVENUE	\$ 218,540.05	\$ 934,214.66	\$ 1,285,794.00	\$ 351,579.34	72.66%		
STATE GRANTS	\$ 118,234.44	\$ 961,594.83	\$ 1,801,883.00	\$ 840,288.17	53.37%		
CHARGES FOR SERVICES	\$ 116,950.41	\$ 737,443.27	\$ 1,096,848.00	\$ 359,404.73	67.23%		
FINES AND FORFEITS	\$ 7,339.32	\$ 27,771.72	\$ 31,245.00	\$ 3,473.28	88.88%		
FEDERAL GRANTS	\$ 1,289.74	\$ 527,447.75	\$ 855,558.00	\$ 328,110.25	61.65%		
TAXES	\$ 909,466.67	\$ 1,316,187.25	\$ 4,800,474.00	\$ 3,484,286.75	27.42%		
LICENSES AND PERMITS	\$ 1,184.00	\$ 21,987.70	\$ 37,000.00	\$ 15,012.30	59.43%		
CONTRIBUTION FROM LOCAL UNITS	\$ -	\$ 29,748.75	\$ 35,184.00	\$ 5,435.25	84.55%		
INTEREST AND RENTS	\$ 5,607.55	\$ 38,461.73	\$ 79,372.00	\$ 40,910.27	48.46%		
<b>TOTAL REVENUES</b>	\$ 1,378,612.18	\$ 4,594,857.66	\$ 10,023,358.00	\$ 5,428,500.34	45.84%		
GENERAL GOVERNMENT	\$ 244,120.19	\$ 2,278,980.11	\$ 3,837,753.00	\$ 1,558,772.89	59.38%		
JUDICIAL CONTROL	\$ 156,946.80	\$ 948,901.76	\$ 1,783,310.00	\$ 834,408.24	53.21%		
PUBLIC SAFETY	\$ 343,914.06	\$ 1,881,233.76	\$ 3,407,607.00	\$ 1,526,373.24	55.21%		
PUBLIC WORKS	\$ 3,941.34	\$ 30,028.87	\$ 102,652.00	\$ 72,623.13	29.25%		
HEALTH & WELFARE	\$ 9,919.52	\$ 32,220.67	\$ 83,719.00	\$ 51,498.33	38.49%		
COMMUNITY & ECONOMIC DEVELOP.	\$ 20,325.60	\$ 151,997.63	\$ 271,985.00	\$ 119,987.37	55.88%		
TRANSFERS IN	\$ 117,358.35	\$ 845,484.45	\$ 1,574,997.00	\$ 729,512.55	53.68%		
TRANSFERS OUT	\$ 29,684.64	\$ 314,290.60	\$ 471,850.00	\$ 157,559.40	66.61%		
<b>TOTAL EXPENDITURES</b>	\$ 926,210.50	\$ 6,483,137.85	\$ 11,533,873.00	\$ 5,050,735.15	56.21%		
<b>TOTAL REVENUES</b>	\$ 1,378,612.18	\$ 4,594,857.66	\$ 10,023,358.00	\$ 5,428,500.34	45.84%		
<b>TOTAL EXPENDITURES</b>	\$ 926,210.50	\$ 6,483,137.85	\$ 11,533,873.00	\$ 5,050,735.15	56.21%		
	\$ 452,401.68	\$ (1,888,280.19)	\$ (1,510,515.00)	\$ 377,765.19			

Fund 101 GENERAL FUND

GL Number	Description	Balance
*** Assets ***		
101-000-001.000	CASH - GENERAL FUND	968,599.76
101-000-002.000	CASH-SAVINGS	106,871.14
101-000-003.000	CERTIFICATES OF DEPOSIT	1,042,353.83
101-000-004.000	IMPREST CASH	4,550.00
101-000-017.000	OTHER INVESTMENTS	190,802.69
101-000-026.000	TAXES RECEIVABLE-CURRENT REAL &	275,237.00
101-000-040.000	ACCOUNTS RECEIVABLE	8,670.10
101-000-056.000	INTEREST RECEIVABLE	515.81
101-000-078.000	DUE FROM STATE	115,932.85
Total Assets		<u>2,713,533.18</u>
*** Liabilities ***		
101-000-202.000	GENERAL FUND ACCTS PAYABLE	92,540.36
101-000-257.000	SALARIES PAYABLE	124,391.78
101-000-360.000	UNAVAILABLE PROPERTY TAXES	201,919.00
Total Liabilities		<u>418,851.14</u>
*** Fund Balance ***		
101-000-382.000	REPLACE/ACQUIRE BLDG & LAND RESE	75,000.00
101-000-382.001	ROOF REPLACEMENT RESERVE	200,000.00
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	3,615,216.23
Total Fund Balance		<u>4,182,962.23</u>
Beginning Fund Balance		4,491,641.23
Net of Revenues VS Expenditures		(1,888,280.19)
Fund Balance Adjustments		(308,679.00)
Ending Fund Balance		2,294,682.04

GL NUMBER	DESCRIPTION	ACTIVITY FOR MONTH 07/31/2021	YTD BALANCE 07/31/2021	2021 AMENDED BUDGET	DIFFERENCE	% BDGT USED
Fund 101 - GENERAL FUND						
	Net OTHER REVENUE	218,540.05	934,214.66	1,285,794.00	(351,579.34)	72.66
	Net TAXES	909,466.67	1,316,187.25	4,800,474.00	(3,484,286.75)	27.42
	Net FEDERAL GRANTS	1,289.74	527,447.75	855,558.00	(328,110.25)	61.65
	Net STATE GRANTS	118,234.44	961,594.83	1,801,883.00	(840,288.17)	53.37
	Net CHARGES FOR SERVICES	116,950.41	737,443.27	1,096,848.00	(359,404.73)	67.23
	Net LICENSES AND PERMITS	1,184.00	21,987.70	37,000.00	(15,012.30)	59.43
	Net FINES AND FORFEITS	7,339.32	27,771.72	31,245.00	(3,473.28)	88.88
	Net INTEREST AND RENTS	5,607.55	38,461.73	79,372.00	(40,910.27)	48.46
	Net CONTRIBUTION FROM LOCAL UNITS	0.00	29,748.75	35,184.00	(5,435.25)	84.55
	<b>Fund 101 - GENERAL FUND: TOTAL REVENUES</b>	<b>1,378,612.18</b>	<b>4,594,857.66</b>	<b>10,023,358.00</b>	<b>(5,428,500.34)</b>	<b>45.84</b>

PERIOD ENDING 07/31/2021  
 % Fiscal Year Completed: 58.08

GL NUMBER	DESCRIPTION	MONTH 07/31/2021	YTD BALANCE 07/31/2021	2021 AMENDED BUDGET	AVAILABLE BALANCE	% BDGT USED
Fund 101 - GENERAL FUND						
GENERAL GOVERNMENT						
TRANSFERS OUT		244,120.19	2,278,980.11	3,837,753.00	1,558,772.89	59.38
JUDICIAL CONTROL		29,684.64	314,290.60	471,850.00	157,559.40	66.61
PUBLIC SAFETY		156,946.80	948,901.76	1,783,310.00	834,408.24	53.21
PUBLIC WORKS		343,914.06	1,881,233.76	3,407,607.00	1,526,373.24	55.21
HEALTH AND WELFARE		3,941.34	30,028.87	102,652.00	72,623.13	29.25
COMMUNITY AND ECONOMIC DEVELOPMENT		9,919.52	32,220.67	83,719.00	51,498.33	38.49
TRANSFERS IN		20,325.60	151,997.63	271,985.00	119,987.37	55.88
TOTAL EXPENDITURES		117,358.35	845,484.45	1,574,997.00	729,512.55	53.68
		926,210.50	6,483,137.85	11,533,873.00	5,050,735.15	56.21

GL NUMBER	DESCRIPTION	MONTH 07/31/2021	YTD BALANCE 07/31/2021	AMENDED BUDGET 2021	AVAILABLE BALANCE	% BDGT USED
<b>Fund 101 - GENERAL FUND</b>						
<b>Expenditures</b>						
101-969-995.004	AIRPORT	0.00	(91,446.00)	167,477.00	258,923.00	(54.60)
101-969-995.007	DISTRICT HEALTH DEPARTMENT	17,354.34	121,480.38	208,252.00	86,771.62	58.33
101-969-995.009	CHILD CARE FUND	20,833.34	145,833.38	250,000.00	104,166.62	58.33
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	14,000.00	24,000.00	10,000.00	58.33
101-969-995.013	FIA CHILD CARE SUB ACCOUNT	166.66	1,166.62	2,000.00	833.38	58.33
101-969-995.015	MULTI COUNTY CIRCUIT COURT	26,326.34	184,284.38	315,916.00	131,631.62	58.33
101-969-995.017	EQUIPMENT FUND	0.00	128,624.00	128,624.00	0.00	100.00
101-969-995.023	INDIGENT DEFENSE SYSTEM	40,800.50	122,401.50	163,202.00	40,800.50	75.00
<b>TOTAL EXPENDITURES</b>		117,358.35	845,484.45	1,527,997.00	682,512.55	55.33
<b>Net - Dept 969 - APPROPRIATIONS/OTHER CO FUNDS</b>		(83,044.35)	(672,370.65)	(1,172,997.00)	(500,626.35)	
<b>Dept 999 - APPROPRIATIONS-OUTSIDE ORGS.</b>						
<b>Revenues</b>						
101-999-574.002	SUBSTANCE ABUSE/LIQUOR & CONVE. TAX	29,373.50	59,005.00	66,548.00	7,543.00	88.67
101-999-677.000	REFUNDS & REIMBURSEMENTS	100,000.00	100,000.00	0.00	(100,000.00)	100.00
<b>TOTAL REVENUES</b>		129,373.50	159,005.00	66,548.00	(92,457.00)	238.93
<b>Expenditures</b>						
101-999-995.000	PUBLIC ADVOCATE-ALL COURTS	13,166.64	92,166.48	161,000.00	68,833.52	57.25
101-999-995.001	SUBSTANCE ABUSE/LIQ & CONV. TAX	0.00	40,488.65	66,548.00	26,059.35	60.84
101-999-995.003	MI. ASSOCIATION OF COUNTIES	0.00	7,465.44	7,466.00	0.56	99.99
101-999-995.004	NORTHERN MI COUNTY'S ASSOCIATION	0.00	0.00	75.00	75.00	0.00
101-999-995.008	NEMCOG	0.00	9,822.03	9,823.00	0.97	99.99
101-999-995.010	MICHIGAN TOWNSHIP ASSOCIATION	0.00	565.00	565.00	0.00	100.00
101-999-995.011	N.E. MICHIGAN MENTAL HEALTH	12,518.00	87,626.00	150,216.00	62,590.00	58.33
101-999-995.018	HUNT TEAM	4,000.00	8,000.00	8,000.00	0.00	100.00
101-999-995.019	TARGET ALPENA	0.00	5,000.00	5,000.00	0.00	100.00
<b>TOTAL EXPENDITURES</b>		29,684.64	251,133.60	408,693.00	157,559.40	61.45
<b>Net - Dept 999 - APPROPRIATIONS-OUTSIDE ORGS.</b>		99,688.86	(92,128.60)	(342,145.00)	(250,016.40)	
<b>TOTAL REVENUES</b>						
<b>TOTAL EXPENDITURES</b>		1,378,612.18	4,594,857.66	10,023,358.00	5,428,500.34	45.84
<b>NET OF REVENUES &amp; EXPENDITURES</b>		926,210.50	6,483,137.85	11,533,873.00	5,050,735.15	56.21
<b>NET OF REVENUES &amp; EXPENDITURES</b>		452,401.68	(1,888,280.19)	(1,510,515.00)	377,765.19	125.01