



Alcona 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 NOVEMBER 30, 2023 | 10,729,126.98 | 11,566,308.10 |
| TOTAL OF ACTUAL EXPENDITURES MADE THROUGH NOVEMBER 30, 2023 | (10,190,139.38) | (11,540,854.02) |
| CASH ON HAND GENERAL FUND ONLY THROUGH NOVEMBER 30, 2023 | 4,923,369.70 | 4,475,172.67 |
| BREAKDOWN OF CHECKING ACCOUNT AS OF NOVEMBER 30, 2023 | UNRESERVED RESERVED | 4,207,158.67 268,014.00 |

BUDGETS SHOULD BE AT 91.51% FOR NOVEMBER
96.61 % (2022) YOUR REVENUES FOR 11/2023 = 94.41%
86.52% (2022) YOUR EXPENSES FOR 11/2023 = 87.14%

| Revenue | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 |
|-----------------------|-----------------|-----------------|------------------|-----------------|------------------|------------------|------------------|------------------|
| 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 | \$ |
| 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 | \$ 11,566,308.10 |
| % 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 | \$ 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 | \$ |
| 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 | \$ 11,540,854.02 |
| % 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) | \$ 25,454.08 |

REVENUE & EXPENDITURE REPORT FOR ALPENA COUNTY
 PERIOD ENDING 11/30/2023
 % Fiscal Year Completed: 91.51

| DESCRIPTION | ACTIVITY FOR | | YTD BALANCE | AMENDED | | DIFFERENCE | % BDGT |
|-------------------------------|-----------------|------------------|------------------|------------------|-----------------|------------|--------|
| | MONTH | 11/30/2023 | | 11/30/2023 | BUDGET | | |
| OTHER REVENUE | \$ 430,978.12 | \$ 2,710,099.77 | \$ 3,038,798.98 | \$ 3,038,798.98 | \$ 328,699.21 | 89.18% | |
| STATE GRANTS | \$ 39,391.84 | \$ 1,855,201.34 | \$ 1,993,256.82 | \$ 1,993,256.82 | \$ 138,055.48 | 93.07% | |
| CHARGES FOR SERVICES | \$ 100,336.25 | \$ 1,195,937.43 | \$ 1,292,071.00 | \$ 1,292,071.00 | \$ 96,133.57 | 92.56% | |
| FINES AND FORFEITS | \$ 3,572.45 | \$ 30,881.36 | \$ 40,927.00 | \$ 40,927.00 | \$ 10,045.64 | 75.45% | |
| FEDERAL GRANTS | \$ - | \$ 147,010.50 | \$ 241,221.00 | \$ 241,221.00 | \$ 94,210.50 | 60.94% | |
| TAXES | \$ 42,678.27 | \$ 5,518,427.84 | \$ 5,581,122.00 | \$ 5,581,122.00 | \$ 62,694.16 | 98.88% | |
| LICENSES AND PERMITS | \$ 626.00 | \$ 28,029.75 | \$ 30,885.00 | \$ 30,885.00 | \$ 2,855.25 | 90.76% | |
| CONTRIBUTION FROM LOCAL UNITS | \$ - | \$ 32,026.30 | \$ 31,103.00 | \$ 31,103.00 | \$ (923.30) | 102.97% | |
| INTEREST AND RENTS | \$ 6,316.24 | \$ 48,693.81 | \$ 36,284.00 | \$ 36,284.00 | \$ (12,409.81) | 134.20% | |
| TOTAL REVENUES | \$ 623,899.17 | \$ 11,566,308.10 | \$ 12,285,668.80 | \$ 12,285,668.80 | \$ 719,360.70 | 94.14% | |
| GENERAL GOVERNMENT | \$ 286,146.07 | \$ 3,312,214.87 | \$ 4,140,337.06 | \$ 4,140,337.06 | \$ 828,122.19 | 80.00% | |
| JUDICIAL CONTROL | \$ 139,283.09 | \$ 1,606,181.58 | \$ 1,843,713.86 | \$ 1,843,713.86 | \$ 237,532.28 | 87.12% | |
| PUBLIC SAFETY | \$ 394,451.56 | \$ 4,199,498.63 | \$ 4,581,916.00 | \$ 4,581,916.00 | \$ 382,417.37 | 91.65% | |
| PUBLIC WORKS | \$ 1,205.97 | \$ 26,995.11 | \$ 31,703.00 | \$ 31,703.00 | \$ 4,707.89 | 85.15% | |
| HEALTH & WELFARE | \$ 23,817.39 | \$ 260,984.51 | \$ 309,854.00 | \$ 309,854.00 | \$ 48,869.49 | 84.23% | |
| COMMUNITY & ECONOMIC DEVELOP. | \$ 33,670.52 | \$ 377,285.36 | \$ 438,917.00 | \$ 438,917.00 | \$ 61,631.64 | 85.96% | |
| RECREATION & CULTURE | \$ 14,363.96 | \$ 14,363.96 | \$ 69,500.00 | \$ 69,500.00 | \$ 55,136.04 | 20.67% | |
| TRANSFERS IN | \$ 84,384.00 | \$ 1,698,501.00 | \$ 1,783,847.00 | \$ 1,783,847.00 | \$ 85,346.00 | 95.22% | |
| TRANSFERS OUT | \$ - | \$ 44,829.00 | \$ 44,829.00 | \$ 44,829.00 | \$ - | 100.00% | |
| TOTAL EXPENDITURES | \$ 977,322.56 | \$ 11,540,854.02 | \$ 13,244,616.92 | \$ 13,244,616.92 | \$ 1,703,762.90 | 87.14% | |
| TOTAL REVENUES | \$ 623,899.17 | \$ 11,566,308.10 | \$ 12,285,668.80 | \$ 12,285,668.80 | \$ 719,360.70 | 94.14% | |
| TOTAL EXPENDITURES | \$ 977,322.56 | \$ 11,540,854.02 | \$ 13,244,616.92 | \$ 13,244,616.92 | \$ 1,703,762.90 | 87.14% | |
| | \$ (353,423.39) | \$ 25,454.08 | \$ (958,948.12) | \$ (958,948.12) | \$ (984,402.20) | | |

***Apex Expansion**

| GL NUMBER | DESCRIPTION | ACTIVITY FOR MONTH 11/30/2023 | YTD BALANCE 11/30/2023 | 2023 AMENDED BUDGET | DIFFERENCE | % BDTG USED |
|---|-----------------------------------|----------------------------------|---------------------------|------------------------|--------------|----------------|
| Fund 101 - GENERAL FUND | | | | | | |
| Net FEDERAL GRANTS | | | | | | |
| | Net OTHER REVENUE | 430,978.12 | 2,710,099.77 | 3,038,798.98 | (328,699.21) | 89.18 |
| | Net TAXES | 42,678.27 | 5,518,427.84 | 5,581,122.00 | (62,694.16) | 98.88 |
| | Net STATE GRANTS | 39,391.84 | 1,855,201.34 | 1,993,256.82 | (138,055.48) | 93.07 |
| | Net LICENSES AND PERMITS | 626.00 | 28,029.75 | 30,885.00 | (2,855.25) | 90.76 |
| | Net CHARGES FOR SERVICES | 100,336.25 | 1,195,937.43 | 1,292,071.00 | (96,133.57) | 92.56 |
| | Net FINES AND FOREFEITS | 3,572.45 | 30,881.36 | 40,927.00 | (10,045.64) | 75.45 |
| | Net INTEREST AND RENTS | 6,316.24 | 48,693.81 | 36,284.00 | 12,409.81 | 134.20 |
| | Net CONTRIBUTION FROM LOCAL UNITS | 0.00 | 32,026.30 | 31,103.00 | 923.30 | 102.97 |
| Fund 101 - GENERAL FUND: TOTAL REVENUES | | 623,899.17 | 11,566,308.10 | 12,285,668.80 | (719,360.70) | 94.14 |

EXPENDITURE REPORT FOR ALPENA COUNTY
 PERIOD ENDING 11/30/2023
 % Fiscal Year Completed: 91.51

| GL NUMBER | DESCRIPTION | ACTIVITY FOR MONTH 11/30/2023 | YTD BALANCE 11/30/2023 | 2023 AMENDED BUDGET | AVAILABLE BALANCE | % BDC USED |
|------------------------------------|-------------|-------------------------------------|---------------------------|------------------------|----------------------|---------------|
| Fund 101 - GENERAL FUND | | | | | | |
| GENERAL GOVERNMENT | | | | | | |
| TRANSFERS OUT | | 286,146.07 | 3,312,214.87 | 4,140,337.06 | 828,122.19 | 80.00 |
| JUDICIAL CONTROL | | 0.00 | 44,829.00 | 44,829.00 | 0.00 | 100.00 |
| PUBLIC SAFETY | | 139,283.09 | 1,606,181.58 | 1,843,713.86 | 237,532.28 | 87.12 |
| PUBLIC WORKS | | 394,451.56 | 4,199,498.63 | 4,581,916.00 | 382,417.37 | 91.65 |
| HEALTH AND WELFARE | | 1,205.97 | 26,995.11 | 31,703.00 | 4,707.89 | 85.15 |
| COMMUNITY AND ECONOMIC DEVELOPMENT | | 23,817.39 | 260,984.51 | 309,854.00 | 48,869.49 | 84.23 |
| RECREATION AND CULTURE | | 33,670.52 | 377,285.36 | 438,917.00 | 61,631.64 | 85.96 |
| TRANSFERS IN | | 14,363.96 | 14,363.96 | 69,500.00 | 55,136.04 | 20.67 |
| TOTAL EXPENDITURES | | 84,384.00 | 1,698,501.00 | 1,783,847.00 | 85,346.00 | 95.22 |
| | | 977,322.56 | 11,540,854.02 | 13,244,616.92 | 1,703,762.90 | 87.14 |

ACTIVITY FOR

| GL NUMBER | DESCRIPTION | MONTH 11/30/2023 | YTD BALANCE 11/30/2023 | AMENDED BUDGET | 2023 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 | 1,698,501.00 | 1,782,885.00 | | 84,384.00 | 95.27 |
| Net - Dept 969 - APPROPRIATIONS/OTHER CO FUNDS | | 254,731.98 | (828,539.92) | (643,625.02) | | 184,914.90 | |
| TOTAL REVENUES | | | | | | | |
| TOTAL EXPENDITURES | | 623,899.17 | 11,566,308.10 | 12,285,668.80 | | 719,360.70 | 94.14 |
| NET OF REVENUES & EXPENDITURES | | 977,322.56 | 11,540,854.02 | 13,244,616.92 | | 1,703,762.90 | 87.14 |
| | | (353,423.39) | 25,454.08 | (958,948.12) | | (984,402.20) | 2.65 |

Fund 101 GENERAL FUND

| GL Number | Description | Balance |
|---------------------------------|----------------------------------|--------------|
| *** Assets *** | | |
| 101-000-001.000 | CASH - GENERAL FUND | 1,969,967.12 |
| 101-000-002.000 | CASH-SAVINGS | 1,448,182.12 |
| 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 | 506,882.39 |
| 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 | | 5,634,051.78 |
| *** Liabilities *** | | |
| 101-000-202.000 | ACCOUNTS PAYABLE | 163,292.98 |
| 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 | | 1,158,879.11 |
| *** 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 | | 25,454.08 |
| Fund Balance Adjustments | | (12,388.00) |
| Ending Fund Balance | | 4,475,172.67 |

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DB: Alpena County

BALANCE SHEET FOR ALPENA COUNTY

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Period Ending 11/30/2023

Fund 101 GENERAL FUND

| GL Number | Description | Balance |
|-----------|------------------------------------|--------------|
| | Total Liabilities And Fund Balance | 5,634,051.78 |